A

TREATISE

OF

Taxes and Contributions.

Shewing the Nature and Measures of

Crown-Lands,
Assessments,
Customs,
Poll-Moneys,
Lotteries,
Benevolence,

Penalties,
Monopolies,
Offices,
Tythes,
Raising of Coins,
Harth-Money,
Excise, &c.

With several interspersed Discourses and Digressions concerning

Warrs,
The Church,
Universities,
Rents and Purchases,
Usury and Exchange,
Banks and Lombards,
Registries for Conveyances.

Beggars,
Ensurance,
Exportation of {Money, Wooll,}
Free Ports,
Coins,
Housing,
Liberty of Conscience, &c.

The same being frequently applied to the State and Affairs of *Ireland*, and is now thought seasonable for the present Affairs of *England*.

LONDON, Printed for *Obadiah Blagrave*, at the Sign of the *Bear* in St. *Paul*'s Church-Yard, over against the Little North-Door. 1679.

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CHAP. I.

Of the ſeveral ſorts of Publick Charges.

THE Publick Charges of a State, are, *That of its Defence* by Land and Sea, of its Peace at home and abroad, as alſo of its honourable vindication from the injuries of other States; all which we may call the Charge of the Militia, which commonly is in ordinary as great as any other Branch of the whole; but extraordinary, (that is, in time of War, or fear of War) is much the greateſt.

2. Another branch of the Publick Charge is, the Maintenance of the Governours, Chief and Subordinate, I mean, ſuch not onely as ſpend their whole time in the Execution of their reſpective Offices, but alſo who ſpend much in fitting themſelves as well with abilities to that end, as in begetting an opinion in their Superiours of ſuch their ability and truſtworthineſs.

3. Which Maintenance of the Governours is to be in ſuch a degree of plenty and ſplendour; as private Endeavours and Callings ſeldom reach unto: To the end, that ſuch Governours may have the natural as well as the artificial Cauſes of Power to act with.

4. For if a great multitude of men ſhould call one of their number King, unleſs this inſtituted Prince appear in greater viſible ſplendour than others, can reward thoſe that obey and pleaſe him, and do the contrary to others; his Inſtitution ſignifies little, even although he chance to have greater corporal or mental faculties, than any other of the number.

5. There be Offices which are but παρεργα, as Sheriffs, Juſtices of the Peace, Conſtables, Churchwardens, &c. which men may attend without much prejudice to their ordinary ways of livelihood, and for which the honour of being truſted, and the pleaſure of being feared, hath been thought a competent Reward.

6. Unto this head, the Charge of the adminiſtring Juſtice may be referred, as well between man and man, as between the whole State or Commonalty and particular members of it; as well that of righting and puniſhing paſt injuries and crimes, as of preventing the ſame in time to come.

7. A third branch of the Puplick Charge is that of the *Paſtorage of mens Souls*, and the guidance of their Conſciences; which, one would think (becauſe it reſpects another world, and but the particular intereſt of each man there) ſhould not be a publick Charge in this: Nevertheleſs, if we conſider how eaſie it is to elude the Laws of man, to commit unproveable crimes, to corrupt and divert Teſtimonies, to wreſt the ſenſe and meaning of the Laws, &c. there follows a neceſſity of contributing towards a publick Charge, wherewith to have men inſtructed in the Laws of God, that take notice of evil thoughts and deſigns, and much more of ſecret deeds, and that puniſheth eternally in another world, what man can but ſlightly chaſtiſe in this.

8. Now thoſe who labour in this publick Service, muſt alſo be maintained in a proportionable ſplendor; and muſt withall have the means to allure men with ſome kind of reward, even in this life; foraſmuch as many heretofore followed, even Chriſt himſelf but for the Loaves he gave them.

9. Another Branch is, the Charge of Schools and Univerſities, eſpecially for ſo much as they teach above *Reading*, *Writing* and *Arithmetick*; theſe being of particular uſe to every man, as being helps and ſubſtitutes of Memory and Reaſon, Reckoning being of the later, as Writing and Reading are of the former; for whether Divinity, &c. ought to be made a private Trade, is to me a queſtion.

10. 'Tis true, that Schools and Colleges are now for the moſt part but the Donations of particular men, or places where

where particular men ſpend their money and time upon their own private accounts; but no doubt it were non amiſs, if the end of them were to furniſh all imaginable helps unto the higheſt and fineſt Natural Wits, towards the diſcovery of Nature in all its operations; in which ſenſe they ought to be a publick Charge: The which Wits ſhould not be ſelected for that work, according to the fond conceits of their own Parents and Friends, (Crows that think their own Birds ever faireſt) but rather by the approbation of others more impartial; ſuch as they are, who pick from out of the Chriſtians Children the ableſt Inſtruments and Support of the Turkiſh Government. Of which Selections more hereafter.

11. Another Branch is, that of the *Maintenance of Orphans, found and expoſed Children*, which alſo are Orphans; as alſo of Impotents of all ſorts, and moreover ſuch as want employment.

12. For the permitting of any to beg is a more chargeable way of maintaining them whom the law of Nature will not ſuffer to ſtarve, where food may poſſibly be had: Beſides, it is unjuſt to let any ſtarve, when we think it is juſt to limit the wages of the poor, ſo as they can lay up nothing againſt the time of their impotency and want of work.

13. A laſt Branch may be, the Charge of High-waies, Navigable Rivers Aquæducts, Bridges, Havens, and other things of univerſal good and concernment.

14. Other Branches may be thought on, which let other men either refer unto theſe, or add over and above. For it ſuffices for my purpoſe to have for the preſent ſet down theſe the chief and moſt obvious of all the reſt.

CHAP. II.

Of the Cauſes which encreaſe and aggravate the ſeveral ſorts of Publick Charges.

HAving thus ſpoken of the ſeveral ſorts of Publick Charges, we ſhall next conſider the Cauſes which encreaſe them both in general and in particular.

Among the general Cauſes is, Firſt, the unwillingneſs of the people to pay them, ariſing from an opinion, that, by delay and reluctancy they may wholly avoid them, with a ſuſpition that what is impoſed is too much, or that what is collected is embezelled or ill expended, or that it is unequally leavied and aſſeſſed. All theſe reſolving into an unneceſſary Charge to collect them, and of forcing their Prince to hardſhips towards the people.

2. Another Cauſe which aggravates Taxes, is the force of paying them in money at a certan time, and not in commodities at the moſt convenient ſeaſons.

3. Thirdly, Obſcurities and doubts concerning the right of impoſing.

4. Fourthy, Scarcity of Money, and Confuſion of Coins.

5. Fifthly, Fewneſs of people, eſpecially of Labourers and Artificers.

6. Sixthly Ignorance of the Numbers, Wealth and Trade of the people, cauſing a needleſs repetition of the charge and trouble of new additional Levies, in order to amend miſtakes.

7. As to particulars. The Cauſes of encraſing the Military Charge are the ſame with thoſe that encreaſe Wars, or fear of Wars, which are Forreign or Civil.

8. An Offenſive Forreign War is cauſed by many, and thoſe very variours, ſecret, perſonal diſtaſtes coloured with publick pretences; of which we can ſay nothing, but that the common encouragement unto them particularly here in *England* is a falſe opinion, that our Countrey is full peopled, or that if we wanted more Territory, we could take it with leſs charge from our neighbours, than purchaſe it from the *Americans*; and a miſtake, that the greatneſs and glory of a Prince lyeth rather in the extent of his Territory, than in the number, art and induſtry of his people well united and governed. And moreover, that it is more glorious to take from others by fraud or rapine, than to gain ones ſelf out of the bowels of the Earth and Sea.

9. Now thoſe States are free from Forreign Offenſive Wars (ariſing as aboveſaid out of perſonal and private Cauſes)

ſes) where the chief Governours Revenue is but ſmall, and not ſufficient to carry on ſuch Wars, the which if they happen to be begun, and ſo far carried on as to Want general Contributions, then thoſe who have the power to impoſe them, do commonly enquire what private perſons and Ends occaſioned the War, and ſo fall upon the Authors, rather than contribute to the Effect; otherwiſe than to quench it.

10. Defenſive Wars are cauſed from unpreparedneſs of the offended State for war, as when defective Stores are ſerved into the Magazines by corrupt Officers at the rate of good; when Armies are falſely Muſtred; when Souldiers are either Tenants or Servants to their Commanders, or elſe perſons, who for their Crimes or Debts, want protection from Juſtice; when the Officers are ignorant of their buſineſs, and abſent from their Commands; and withal afraid to puniſh, becauſe unwilling to pay. Wherefore to be alwaies in a poſture of War at home, is the cheapeſt way to keep off War from abroad.

11. The cauſes of Civil Wars here in *Europe* proceed very much from Religion, *viz.* the puniſhing of Believers heterodox from the Authorized way, in publick and open places, before great multitudes of ignorant people, with loſs of life, liberty, and limbs, rather than by well proportioned tolerable pecuniary mulcts, ſuch as every conſcientious Non-Conformiſt would gladly pay, and Hypocrites by refuſing, diſcover themſelves to be ſuch.

12. Civil Wars are likewiſe cauſed by peoples fanſying, that their own uneaſie condition may be beſt remedied by an univerſal confuſion; although indeed upon the upſhot of ſuch diſcorders they ſhall probably be in a worſe, even although they ſurvive and ſucceed, but more probably periſh in the conteſt.

13. Morover, the peoples believing that forms of Government ſhall in a few years produce any conſiderable alteration as to the wealth of the ſubject; that the form which is moſt ancient and preſent is not the beſt for the place; that any eſtabliſhed family or perſon is not better than any new pretender, or even than the beſt Election that can be made; that Soveraignty is

inviſible, and that it is not certainly annexed unto ſome certain perſon or perſons.

14. Cauſes of Civil War are alſo, that the Wealth of the Nation is in too few mens hands, and that no certain means are provided to keep all men from a neceſſity either to beg, or ſteal, or be Souldiers. Moreover, the allowing Luxury in ſome, whilſt others needleſly ſtarve.

The diſpenſing of benefits upon caſual and uncertain Motives; the giving vaſt Emoluments to perſons and parties of no certain viſible merit. Theſe are the things which cauſe animoſities among the totter-headed multitude, who are the tinder that the ſparks of a few Deſigners may eaſily inflame.

15. One Cauſe of Publick Charge in matters of Religion, is the not having changed the limits of Pariſhes and Cures with the Change of Religion from Popery, and with the Changes in Plantation and Trade. For now when the Miniſters of the Goſpel preach unto multitudes aſſembled in one place, may not Pariſhes be bigger, that is, may not Flocks be more numerous, than when every particular ſheep was, as heretofore, dreſt and ſhorn three or four times *per annum* by Shrift. If there be in *England* and *Wales* but about five millions of people, what needs be more than 5000 Pariſhes; that is, 1000 Sheep under every Shepherd. Whereas in the midling Pariſhes of *London* there are about 5000 ſouls in each. Upon which account there needs be in *England* and *Wales* but 1000 Pariſhes, whereas there are near 10000.

16. Now the ſaving of half the Pariſhes would (reckoning the Benefices one with another, but at 100 l. *per Annum* a piece) ſave 500000l. Beſides, when the number of Parochial Parſons were halved, then there would need but half the preſent number of Biſhops, Deans and Chapters, Colledges and Cathedrals, which perhaps would amount to two or three hundred thouſand pounds more: And yet the Church of God would be more regularly ſerved than now, and that without prejudice to that ſacred, antient Order of Epiſcopacy, and the way of their Maintenance by Tythes; and all this in a method of greater Reformation and ſuitableneſs thereunto.

17. But ſuppoſe it be ſaid, that in ſome wild Countreys, a thouſand

thouſand people do not live in a leſs ſcope of ground than of eight miles ſquare. To which I anſwer, that there are few or no ſuch places, the largeſt Pariſhes I know, being not more capacious than of three or four miles ſquare, in which is no difficulty, for the people to meet once a week at ſome central place within that ſcope.

18. Moreover I ſay, that a Curate of ſmall Learning, if of good life, and duly Ordained, may officiate in four Chappels of Eaſe every Sunday, and the Preacher, who indeed ſhould be a perſon of Learning and Eloquence, may preach every other Sunday in every of the ſaid Chappels, by preaching in two of them one day, and in the other two the other day: And this with Catechizing, and Extra-Lectures upon the Week-days, would perform as much as now is performed, and as much as by the bleſſing of God is neceſſary to ſalvation; for the yoak of Chriſt is eaſie, and his burthen light.

19. But to put an end to this doubt, I affirm, that if *England* and *Wales* were cut out in parcels of three miles ſquare, there would be found few above four thouſand ſuch, of which to make Pariſhes.

20. Now if it be ſaid, that the Alienation of theſe Tythes is Sacriledge; I anſwer, that if the ſame be employed to defend the Church of God againſt the Turk and Pope, and the Nations who adhere to them, it is not at all, or leſs, than to give three fourths of the ſame to the Wives and Children of the Prieſts which were not in being when thoſe allowances were ſet forth?

21. If I had not an abhorrence from Propounding the leſſening of the Church-Means, I could ſay, that the retrenching part of each ramaining Parſons Tythes and Emoluments, and leaving them for Part, to the free Contributions of their Flocks, were a way to promote the Goſpel, and to give leſs offence to ſuch as think that their whole maintenance ſhould be made in that manner.

22. I might alſo ſay, that foraſmuch as there be more Males than Females in *England*, (the ſaid diſproportion *pro tanto*, hindering procreation) that it were good for the Miniſters to return to their Cælibat; or that none ſhould be Miniſters, where

whilſt they were married, it being eaſie among five millions of people to finde out 5000 that could and would live ſingle, that is one in a thouſand. And then our unmarried Parſon might live as well with half, as now with the whole of his Benefice.

23. Alwaies provided, that though the number of Pariſhes, and the meaſure of Benefices were leſſened, yet that the ſame ought to be done without dammage to the preſent Incumbents.

24. As for leſſening the Charge of Offices relating to the Government and the Law, the ſame will conſiſt in aboliſhing the ſuperfluous, ſupernumerary, and antiquated; and withal, in retrenching the Fees of others, to what the labour, art, and truſt of their reſpective employments do require. For there be many Offices wholly executed by Deputies for ſmall wages, whereas the Maſters of them have ten times as much, although they know nothing either of what is done or ought to be done in the buſineſs.

25. Now ſuch Surpluſages as theſe ſhould be either reſtored unto the people who gave them unto the King, at a time when thoſe Fees made up but a Juſt reward for the Officer; or elſe the King keeping them ſtill might take them for ſo much toward the Publick Charge, but not give them away to ſtop the importunate ſuits of any particular perſon, in whom and in all his dependants, ſuch benefits do but cauſe a lazineſs as to the true original gain of the Nation, and themſelves in particular, together with a total negligence and ignorance of the publick good.

26. Many are the particulars that might be inſtanced of this kind; but my aim not being to prejudice any man in particular, I deſcend no lower, wiſhing only that there might be an univerſal Reformation of what length of time hath wraped awry, in which caſe no particular men are to be troubled; for if all ſuffer, none ſuffers, and all men would be no poorer than now they are if they ſhould loſe half their Eſtates; nor would they be a whit the richer if the ſame were doubled, the *Ratio formalis* of Riches lying rather in proportion than quantity.

27. To

27. To leſſen the charge of Univerſities, unto which I add the Inns of Court, which is not much, were to leſſen the number of the Students in Divinity, Law, and Medicine, by leſſening the uſe of thoſe Profeſſions.

Now having ſpoken already of Divinity, I come next to the Law, and ſay, that if Regiſters were kept of all mens Eſtates in Lands, and of all the Conveyances of, and Engagements upon them; and withal, if publick Loan-banks, Lombards, or Banks of Credit upon depoſited Money, Plate, Jewels, Cloth, Wooll, Silk, Leather, Linnen, Mettals, and other durable Commodities were erected, I cannot apprehend how there could be above one tenth part of the Law-ſuits and Writings, as now there are.

28. And moreover, if by accompt of the people, of their Land and other Wealth, the number of Lawyers and Scriveners were adjuſted, I cannot conceive how there ſhould remain above one hundredth part of what now are; foraſmuch as I have heard ſome affirm, that there be now ten times as many as are even now neceſſary; and that there are now ten times as many Law-ſuits, as upon the above-mentioned Reformation, there would be. It follows therefore, that upon the whole there would not need one in a hundred of the preſent number of Retainers to the Law, and Offices of Juſtice, the occaſions as well of crimes as injuries being ſo much retrenched.

29. As for Phyſicians, it is not hard by the help of the obſervations which have been lately made upon the Bills of Mortality, to know how many are ſick in *London* by the number of them that die, and by the proportions of the City to find out the ſame of the Country; and by both, by the advice of the Learned Colledge of that Faculty to calculate how many Phyſicians were requiſite for the whole Nation; and conſequently, how many Students in that Art to permit and encourage; and laſtly, having calculated theſe numbers, to adoptate a proportion of Chyrurgeons, Apothecaries, and Nurſes to them, and ſo by the whole to cut off and extinguiſh that infinite ſwarm of vain pretenders unto, and abuſers of that God-like Faculty, which of all Secular Employments

our Saviour himſelf after he began to preach engaged himſelf upon.

30. Moreover, if it were agreed, what number of Divines, Phyſicians and Civilians (that is, of men bred in Univerſities) were requiſite to the publick ſervice? As ſuppoſe 13000 in the preſent way, and perhaps not above 6000 in that way of Retrenchment which we propound; then ſuppoſing that but one in forty dies *per annum*, it follows that leſs than 350 might ſuffice to be ſent yearly out of the Univerſities: Where ſuppoſing they ſtay five years one with another, it followeth alſo that about 1800 is the number of Students fit to be allowed in the Univerſities at a time; I mean, of ſuch as intend to make Learning their Trade, and way of Livelihood.

31. I might intimate, that if 1800 Students were enough, and that if there were 40000 Pariſh-Children and Foundlings in *England*, it were probable that one in twenty of them might be of excellent wit and towardneſs.

Now ſince the Publick may diſpoſe of theſe Children as they pleaſe, and ſince there is Maintenance in both Univerſities for above 1800, what if our Profeſſors of Art were in this manner ſelected and educated? But of this but *in tranſitu*.

32. Hereunto may be added, that by reaſon of Loan Banks afore-mentioned, whereby the Credits and Eſtates of all Dealers may be known, and all the myſterious dangers of Money prevented, and that by good Accompts of our growth, Manufacture, Conſumption, and Importation, it might be known how many Merchants were able to mannage the Exchange of our ſuperfluous Commodities with the ſame of other Countries: And alſo how many Retailers are needful to make the ſubdiſtributions into every Village of this Nation, and to receive back their ſuperfluities. Upon theſe grounds I preſume a large proportion of theſe alſo might be retrenched, who properly and originally earn nothing from the Publick, being only a kind of Gameſters, that play with one another for the labours of the Poor; yielding of themſelves no Fruit at all, otherwiſe than as Veins and Arteries, to diſtribute forth and back the blood and nutritive juyces of the Body Politick, namely, the product of Husbandry and Manufacture.

33. Now

33. Now if the numerous Offices and Fees relating to the Government, Law, and Church; and if the number of Divines, Lawyers, Phyſicians, Merchants, and Retailers were alſo leſſened, all which do receive great wages for little work done to the Publick, with how much greater eaſe would common expences be defrayed? and with how much more equality would the ſame be aſſeſſed?

34. We enumerated ſix Branches of the Publick Charge, and have ſlightly ſpoken how four of them might be leſſened; we come next to the other two Branches, whereof we ſhall rather recommend the augmentation.

The firſt of theſe two Branches I call, generally ſpeaking, Care of the Poor, conſiſting of Receptacles for the aged, blind, lame, *&c.* in health; Hoſpitals for noyſome, chronical, curable and uncurable, inward and outward Diſeaſes; with others for acute and contagious. Others for Orphans, found and expoſed Children; of which later ſort none ſhould be refuſed, let the number be never ſo great, provided their Names, Families, and Relations were well concealed: The choice of which Children being made at their being about eight or ten years old, might afford the King the fitteſt Inſtruments for all kind of his Affairs, and be as firmly obliged to be his faithful ſervants as his own Natural Children.

35. This is no new nor rare thing, only the neglect of it in theſe Countries, is rather to be eſteemed a rare and new project: Nor is it unknown what excellent Fruits there have been of this Inſtitution, of which we ſhall ſay much more upon another occaſion hereafter.

36. When all helpleſs and impotent perſons were thus provided for, and the lazy and thieviſh reſtrained and puniſhed by the Miniſter of Juſtice, it follows now that we find out certain conſtant Imployments for all other indigent people, who labouring according to the Rules upon them, may require a ſufficiency of Food and Rayment. Their Children alſo (if ſmall and impotent) as aforeſaid, being provided for elſewhere.

37. But what ſhall theſe Imployments be? I anſwer, ſuch as were reckoned as the ſixth Branch of the Publick Expence,

viz. making all High-ways ſo broad, firm, and even, as whereby the charge and tedium of Travelling and Carriages may be greatly leſſened. The cutting and ſcouring of Rivers into Navigable; the planting of uſeful Trees for Timber, delight, and fruit in convenient places.

The making of Bridges and Cawſeys.

The working in Mines, Quarries, and Colleries.

The Manufactures of Iron, *&c.*

38. I pitch upon all theſe particulars, firſt, as works wanting in this Nation; ſecondly, as works of much labour, and little Art; aud thirdly, as introductive of new Trades into *England*, to ſupply that of Cloth, which we have almoſt totally loſt.

In the next place it will be asked, who ſhall pay theſe men? I anſwer, every body; for if there be 1000 men in a Territory, and if 100 of theſe can raiſe neceſſary food and rayment for the whole 1000; if 200 more make as much Commodities, as other Nations will give either their Commodities or Money for, and if 400 more be imployed in the Ornaments, pleaſure, and magnificence of the whole? if there be 200 Governours, Divines, Lawyers, Phyſicians, Merchants, and Retailers, making in all 900, the queſtion is, ſince there is food enough for this ſupernumerary 100 alſo, how they ſhould come by it? whether by begging, or by ſtealing; or whether they ſhall ſuffer themſelves to ſtarve, finding no fruit of their begging, or being taken in their ſtealing, be put to death another way? Or whether they ſhall be given away to another Nation that will take them? I think 'tis plain, they ought neither to be ſtarved, nor hanged, nor given away; now if they beg, they may pine for hunger to day, and be gorged and glutted to morrow, which will occaſion Diſeaſes, and evil habits; the ſame may be ſaid of ſtealing: Moreover, perhaps they may get either by begging or ſtealing more than will ſuffice them, which will for ever after indiſpoſe them to labour, even upon the greateſt occaſions which may ſuddenly and unexpectedly happen.

39. For all theſe Reaſons, it will be certainly the ſafer way to afford them the ſuperfluity which would otherwiſe be loſt and waſted, or wantonly ſpent: Or in caſe there be no overplus,

plus, then 'tis fit to retrench a little from the delicacy of others feeding in quantity or quality, few men ſpending leſs than double of what might ſuffice them as to the bare neceſſities of Nature.

40. Now as to the work of theſe ſupernumeraries, let it be without expence of Forreign Commodities, and then 'tis no matter if it be imployed to build a uſeleſs Pyramid upon *Salisbury Plain*, bring the Stones at *Stonehenge* to *Tower-hill*, or the like; for at worſt this would keep their minds to diſcipline and obedience, and their bodies to a patience of more profitable labours when need ſhall require it.

41. In the next place, as an inſtance of the uſefulneſs of what hath been propounded, I ask what benefit will the mending of High-ways, the building of Bridges and Cawſeys, with making of Rivers Navigable produce, beſides the pleaſure and beauty of them? To which I alſo anſwer, as an inſtance of the premiſes, that the ſame, together with the numerous Miſſions of Cattle and Sheep out of *Ireland*, ſhall produce a vaſt ſuperfluity of *Engliſh* Horſes, the which becauſe they have the many excellent qualities of Beauty, Strength, Courage, Swiftneſs, and Patience concentrated in them, beyond the Horſes of other places, would be a very vendible Commodity all over *Europe*; and ſuch as depending upon the intrinſeck nature of the *Engliſh* Soyl could not be counterfeited, nor taken away by others. Moreover, an Horſe is ſuch a Commodity as will carry both himſelf and his Merchant to the Market, be the ſame never ſo diſtant.

CHAP. III.

How the Cauſes of the unquiet bearing of Taxes may be leſſened.

WE have ſlightly gone through all the ſix Branches of the Publick Charge, and have (though imperfectly, and

and in haſte) ſhewn what would encreaſe, and what would abate them.

We come next to take away ſome of the general Cauſes of the unquiet bearing of Taxes, and yielding to Contributions, *viz.*

2. 1. That the people think the Soveraign asks more than he needs. To which we anſwer: 1. That if the Soveraign were ſure to have what he wanted in due time, it were his own great damage to draw away the Money out of his Subjects hands, who by Trade increaſe it, and to hoard it up in his own Coffers, where 'tis of no uſe even to himſelf, but liable to be begged, or vainly expended.

3. 2. Let the Tax be never ſo great, if it be proportionable unto all, then no man ſuffers the loſs of any Riches by it. For men (as we ſaid but now) if the Eſtates of them all were either halfed or doubled, would in both caſes remain equally rich: For they would each man have his former ſtate, dignity, and degree; and moreover, the Money leavied not going out of the Nation, the ſame alſo would remain as rich in compariſon of any other Nation, only the riches of the Prince and People would differ for a little while, namely, until the Money leavied from ſome, were again refunded upon the ſame, or other perſons that paid it: In which caſe every man alſo ſhould have his chance and opportunity to be made the better or worſe by the new diſtribution; or if he loſt by one, yet to gain by another.

4. 3. Now that which angers men moſt, is to be taxed above their Neighbours. To which I anſwer, that many times theſe ſurmizes are miſtakes, many times they are chances, which in the next Tax may run more favourable; and if they be by deſign, yet it cannot be imagined, that it was by deſign of the Soveraign, but of ſome temporary Aſſeſſor, whoſe turn it may be to receive the *Talio* upon the next occaſion from the very man he has wronged.

5. 4. Men repine much, if they think the Money leavied will be expended on Entertainments, magnificent Shews, triumphal Arches, *&c.* To which I anſwer, that the ſame is a refunding the ſaid Moneys to the Tradeſmen who work upon thoſe

thoſe things; which Trades, though they ſeem vain and only of Ornament, yet they refund preſently to the moſt uſeful; namely, to Brewers, Bakers, Taylors, Shoemakers, *&c.* Moreover, the Prince hath no more pleaſure in theſe Shews and Entertainments than 100000 others of his meaneſt Subjects have, whom, for all their grumbling, we ſee to travel many miles to be Spectators of theſe miſtaken and diſtaſted vanities.

6. 5. The people often complain that the King beſtows the Money he raiſes from the People upon his Favourites: To which we anſwer; that what is given to Favourites, may at the next ſtep or tranſmigration come into our own hands, or theirs whom we wiſh well, and think do deſerve it.

7. Secondly, as this man is a Favourite to day, ſo another, or our ſelves, may be hereafter; Favour being of a very ſlippery and moveable nature, and not ſuch a thing as we need much to envy; for the ſame way that ---- leads up an Hill, leads alſo down the ſame. Beſides, there is nothing in the Laws or Cuſtoms of *England*, which excludes any the meaneſt mans Child, from arriving to the higheſt Offices in this Kingdom, much leſs debars him from the Perſonal kindneſs of his Prince.

8. All theſe imaginations (whereunto the vulgar heads are ſubject) do cauſe a backwardneſs to pay, and that neceſſitates the Prince to ſeverity. Now this lighting upon ſome poor, though ſtubborn, ſtiff-necked Refuſer, charged with Wife and Children, gives the credulous great occaſion to complain of Oppreſſion, and breeds ill blood as to all other matters; feeding the ill humours already in being.

9. 6. Ignorance of the Number, Trade, and Wealth of the people, is often the reaſon why the ſaid people are needleſly troubled, *viz.* with the double charge and vexation of two, or many Levies, when one might have ſerved: Examples whereof have been ſeen in late Poll-moneys; in which (by reaſon of not knowing the ſtate of the people, *viz.* how many there were of each Taxable ſort, and the want of ſenſible marks whereby to rate men, and the confounding of Eſtates with Titles and Offices) great miſtakes were committed.

10. Beſides, for not knowing the wealth of the people, the

the Prince knows not what they can bear; and for not knowing the Trade, he can make no Judgment of the proper ſeaſon when to demand his Exhibitions.

11. 7. Obſcurities and doubts, about the right of impoſing, hath been the cauſe of great and ugly Reluctances in the people, and of involuntary ſeverities in the Prince, an eminent example whereof was the Ship-money, no ſmall cauſe of twenty years calamity to the whole Kingdom.

12. 8. Fewneſs of people, is real poverty; and a Nation wherein are eight Millions of people, are more than twice as rich as the ſame ſcope of Land wherein are but four; for the ſame Governours which are the great charge, may ſerve near as well for the greater, as the leſſer number.

13. Secondly, If the people be ſo few, as that they can live, *Ex ſponte Creatis*, or with little labour, ſuch as is grazing, *&c.* they become wholly without Art. No man that will not exerciſe his hands, being able to endure the tortures of the mind, which much thoughtfulneſs doth occaſion.

14. 9. Scarcity of Money, is another cauſe of the bad payment of Taxes; for if we conſider, that of all the Wealth of this Nation, *viz.* Lands, Houſing, Shipping, Commodities, Furniture, Plate, and Money, that ſcarce one part of an hundred is Coyn; and that perhaps there is ſcarce ſix millions of Pounds now in *England*, that is but twenty ſhillings a head for every head in the Nation: We may eaſily judge, how difficult it is for men of competent Eſtates, to pay a ſum of Money on a ſudden; which if they cannot compaſs, Severities and Charges enſue; and that with reaſon, though unlucky enough, it being more tolerable to undo one particular Member, than to endanger the whole, notwithſtanding indeed it be more tolerable for one particular Member to be undone with the whole, than alone.

15. 10. It ſeems ſomewhat hard, that all Taxes ſhould be paid in Money, that is, (when the King hath occaſion to victual his Ships at *Portſmouth*) that fat Oxen and Corn ſhould not be received in kind, but that Farmers muſt firſt carry their Corn perhaps ten Miles to ſell, and turn into Money; which being paid to the King, is again reconverted into Corn, fetcht many miles further.

16. More-

16. Moreover, the Farmer for haſte is forced to under-ſell his Corn, and the King for haſte likewiſe is forced to over-buy his Proviſions. Whereas the paying in kind, *Pro Hic & Nunc*, would leſſen a conſiderable grievance to the poor people.

17. The next conſideration ſhall be of the conſequences, and effects of too great a Tax, not in reſpect of particular men, of which we have ſpoken before, but to the whole people in general: To which I ſay, that there is a certain meaſure, and proportion of money requiſite to drive the Trade of a Nation, more or leſs then which would prejudice the ſame. Juſt as there is a certain proportion of Farthings neceſſary in a ſmall retail Trade, to change ſilver money, and to even ſuch reckonings, as cannot be adjuſted with the ſmalleſt ſilver pieces. For money, (made of Gold and ſilver) is to the τὰ χρηστὰ (that is to the matter of our Food and Covering) but as Farthings and other local extrinſick money, is to the Gold and ſilver ſpecies.

18 Now as the proportion of the number of farthings requiſite in commerce is to be taken from the number of people, the frequency of their Exchanges; as alſo, and principally from the value of the ſmalleſt ſilver pieces of money; ſo in like manner, the proportion of money requiſite to our Trade, is to be likewiſe taken from the frequency of commutations, and from the bigneſs of the payments that are by Law or Cuſtom uſually made otherwiſe. From whence it follows, that where there are Regiſters of Lands whereby the juſt value of each mans intereſt in them may be well known; and where there are Depoſitories of the τὰ χρηστὰ, as of Metals, Cloth, Linnen, Leather, and other Uſefuls; and where there are Banks of money alſo, there leſs money is neceſſary to drive the Trade. For if all the greateſt payments be made in Lands, and the other perhaps down to ten pound, or twenty pound be made by credit in Lombars or Money-Banks: It follows that there needs only money to pay ſums leſs then thoſe aforementioned; juſt as fewer Farthings are requiſite for change, where there be plenty of ſilver two-Pences, then where the leaſt ſilver piece in ſix Pence.

19. To apply all this, I ſay, that if there be too much money in a Nation, it were good for the Commonalty, as well as the King, and no harm even to particular men, if the King had in his Coffers: all that is ſuperfluous, no more than if men were permitted to pay their Taxes in any thing they could beſt ſpare.

23. On the other ſide, if the largeneſs of a publick Exhibition ſhould leave leſs money than is neceſſary to drive the Nations Trade, then the miſchief thereof would be the doing of leſs work, which is the ſame as leſſening the people, or their Art and Induſtry; for a hundred pound paſſing a hundred hands for Wages, cauſes 10ool. worth of Commodities to be produced, which hands would have been idle and uſeleſs, had there not been this continual motive to their employment.

21. Taxes if they be preſently expended upon our own Domeſtick Commodities, ſeem to me to do little harm to the whole Body of the people, only they work a change in the Riches and Fortunes of particular men; and particularly by transferring the ſame from the Landed aud Lazy, to the Crafty and Induſtrious. As for example, if a Gentleman have lett his Lands to Farm for a hundred pound *per annum*, for ſeveral years or Lives, & he be taxed twenty pound *per annum*, to maintain a Navy; then the effect hereof will be, that this Gentlemans Twenty pound *per annum*, will be diſtributed amongſt Seamen, Ship-Carpenters, and other Trades relating to Naval matters; but if the Gentleman had the Land in his own hands, then being taxed a Fifth part, he would raiſe his Rents near the ſame proportion upon his under Tenants, or would ſell his Cattle, Corn and Wooll a Fifth part dearer; the like alſo would all other ſubdependents on him do; and thereby recover in ſome meaſure, what he paid. Laſtly, but if all the mony leavyed were thrown into the Sea, then the ultimate effect would only be, that every man muſt work a Fifth part the harder, or retrench a Fifth part of his Conſumptions, *viz.* the former if forreign Trade be improveable, and the latter, if it be not.

22. This I conceive, were the worſt of Taxes in a well-

policyed

policyed State; but in other States where is not a certain prevention of Beggary and Theevery, that is a ſure livelihood for men wanting imployment; there I muſt confeſs, an exceſſive Tax, cauſes exceſſive and inſuperable want, even of natural neceſſities, and that on a ſudden ſo as ignorant particular perſons, cannot find out what way to ſubſiſt by; and this by the law of Nature, muſt cauſe ſudden effects to relieve it ſelf, that is, Rapines, Frauds; and this again muſt bring Death, Mutilitions, and Impriſonments according to the preſent Laws which are Miſchiefs, and Puniſhments, as well unto the State as to the particular ſufferes of them.

CHAP. IV.

Of the ſeveral ways of Taxe, and firſt, of ſetting a part, a proportion of the whole Territory for Publick uſes, in the nature of Crown-Lands; and ſecondly, by way of Aſſeſſement, or Land-taxe.

BUt ſuppoſing, that the ſeveral cauſes of Publick Charge are leſſened as much as may be, and that the people be well ſatisfied, and contented to pay their juſt ſhares of what is needful for their Government and Protection, as alſo for the Honour of their Prince and Countrey: It follows now to propoſe the ſeveral ways and expedients, how the ſame may be moſt eaſily, ſpeedily, and inſenſibly collected. The which I ſhall do, by expoſing the conveniences and inconveniences of ſome of the principal ways of Levyings, uſed of later years within the ſeveral States of *Europe*: unto which others of ſmaller and more rarer uſe may be referred.

2. Imagine then a, number of people, planted in a Territory, who had upon Computation concluded that two Millions of pounds *per annum*, is neceſſary to the publick charges. Or rather, who going more wiſely to work had computed a

twenty fifth part of the proceed of all their Lands and Labours, were to be the *Exciſum*, or the part to be cut out, and laid aſide for publick uſes. Which proportions perhaps are fit enough to the affairs of *England*, but of that hereafter.

3. Now the queſtion is, how the one or the other ſhall be raiſed. The firſt way we propoſe, is, to Excize the very Land it ſelf in kind; that is, to cut out of the whole twenty five Millions, which are ſaid to be in *England* and *Wales*, as much Land *in ſpeiec*, as whereof the Rack-rent would be two Millions *viz.* about four Millions of Acres, which is about a ſixth part of the whole; making the ſaid four Millions to be Crown Lands, and as the four Counties intended to be reſerved in *Ireland* upon the forfeitures were. Or elſe to excize a ſixth part of the Rent of the whole, which is about the proportion, that the Adventurers and Souldiers in *Ireland* retribute to the King, as quit Rents. Of which two ways, the latter is manifeſtly the better, the King having more ſecurity; and more obligees; provided the trouble and charge of this univerſal Collection, exceed not that of the other advantage conſiderably.

4. This way in a new State would be goods, being agreed upon, as it was in *Ireland*, before men had even the poſſeſſion of any Land at all; wherefore whoſoever buys Land in *Ireland* hereafter is no more concerned with the Quit Rents wherewith they are charged, then if the Acres were ſo much the fewer; or then men are who buy Land, out of which they know Tythes are to be paid. And truly that Countrey is happy in which by Original Accord, ſuch a Rent is reſerved, as whereby the Publick charge may be born without contingent, ſudden, ſuperadditions, in which lies the very *Ratio* of the burthen of all Contributions and Exactions. For in ſuch caſes as was ſaid before, it is not only the Landlord pays, but every man who eats but an Egg, or an Onion of the growth of his Lands; or who uſeth the help of any Artiſan, which feedeth on the ſame.

5. But if the ſame were propounded in *England*, *viz.* if an aliquot part of every Landlords Rent were excinded or retrenched, then thoſe whoſe Rents were ſetled, and determined

ed for long times to come, would chiefly bear the burthen of ſuch an Impoſition, and others have a benefit thereby. For ſuppoſe *A.* and *B.* have each of them a parcel of Land, of equal goodneſs and value; ſuppoſe alſo that *A.* hath lett his parcel for twenty one years at twenty pound *per annum*, but that *B.* is free; now there comes out a Tax of a fifth part; hereupon *B.* will not lett under 25l. that his remainder may be twenty, whereas *A.* muſt be contented with ſixteen neat; nevertheleſs the Tenants of *A.* will ſell the proceed of their bargain at the ſame rate, that the Tenats of *B.* ſhall do. The effect of all this is; Firſt, that the Kings Fifth part of *B.* his Farm ſhall be greater then before. Secondly, that the Farmer to *B.* ſhall gain more then before the Tax. Thirdly, that the Tenant or Farmer of *A.* ſhall gain as much as the King and Tenant to *B.* both. Fourthly, the Tax doth ultimately light upon the Landlord *A.* and the Conſumptioners. From whence it follows that a Land-tax reſolves into an irregular Excize upon Conſumptions, that thoſe bear it moſt, who leaſt complain. And laſtly, that ſome Landlords may gain, and only ſuch whoſe Rents are predetermined ſhall loſe; and that doubly, *viz.* one way by the raiſing of their Revenues, and the other by Enhaunſing the prices of proviſions upon them.

6. Another way is an *Exciſium* out of the Rent of Houſeing, which is much more uncertain then that of Land. For an Houſe is of a double nature, *viz.* one, wherein it is a way and means of expence; the other, as 'tis an Inſtrument and Tool of gain: for a Shop in *London* of leſs capacity and leſs charge in building then a fair Dining-Room in the ſame Houſe unto which both do belong, ſhall nevertheleſs be of the greater value, ſo alſo ſhall a Dungeon, Sellar, then a pleaſant Camber; becauſe the one is expence, the other profit. Now the way of a Land-tax rates houſing, as of the latter nature, but the Excize as of th eformer.

7. We might add hereunto, that houſing is ſometimes diſproportionally taxed to diſcourage Building, eſpecally upon new Foundations, thereby to prevent the growth of a City; ſuppoſe *London*, ſuch exceſſive and over-

grown Cities being dangerous to Monarchy, though the more ſecure when the Supremacy is in Citizens of ſuch places themſelves, as in *Venice.*

8. But we ſay, that ſuch checking of new Buildings ſignifies nothing to this purpoſe; foraſmuch as Buildings do not encreaſe, until the People already have increaſed: but the remedy of the above mentioned dangers is to be ſought in the cauſes of the encreaſe of People, the which if they can be nipt, the other work will neceſſarily be done.

But what then is the true effect of forbidding to build upon new foundations? I anſwer, to keep and faſten the City to its old ſeat and ground-plot, the which encouragement for new Buildings will remove, as it comes to paſs almoſt in all great Cities, though inſenſibly, and not under many years progreſſion.

9. The reaſon whereof is, becauſe men are unwilling to build new houſes at the charge of pulling down their old, where both the old houſe it ſelf, and the ground it ſtands upon do make a much dearer ground-plot for a new-houſe, and yet far leſs free and convenient; wherefore men build upon new free foundations, and cobble up old houſes, until they become fundamentally irreparable at which time they become either the dwelling of the Raſcality, or in proceſs of time return to waſte and Gardens again, examples whereof are many even about *London.*

Now if great Cities are naturally apt to remove their ſeats, I ask which way? I ſay in the caſe of *London*, it muſt be Weſtward, becauſe the Winds blowing near 3 fourths of the year from the Weſt, the dwellings of the Weſt end are ſo much the more free from the fumes, ſteams and ſtinks of the whole Eaſterly Pyle; which where Seacole is burnt is a great matter. Now if it follow from hence, that the Pallaces of the greateſt men will remove Weſtward, it will alſo naturally follow, that the dwellings of others who depend upon them will creep after them. This we ſee in *London*, where the Noblemens ancient Houſes are now become Halls for Companies, or turned into Tenements, and all the Pallaces are gotten Weſtward; Inſomuch as I do not doubt but that five humdred years hence, the

the Kings Pallace will be near *Chelſy*, and the old building of *Whitehall* converted to uſes more anſwerable to their quality. For to build a new Royal Pallace upon the ſame ground will be too great a confinement, in reſpect of Gardens and other magnificencies, and withal a diſaccommodation in the time of the work; but it rather ſeems to me, that the next Pallace will be built from the whole preſent contignation of houſes at ſuch a diſtance as the whole Pallace of *Weſtminſter* was from the City of *London*, when the Archers began to bend their bows juſt without *Ludgate*, and when all the ſpace between the *Thames*, *Fleet-ſtreet*, and *Holborn* was as *Finsbury-fields* are now.

10. This digreſſion I confeſs to be both impertinent to the buſineſs of Taxes, and in it ſelf almoſt needleſs; for why ſhould we trouble our ſelves what ſhall be five hundred years hence, not knowing what a day may bring forth; and ſince 'tis not unlikely, but that before that time we may be all tranſplanted from hence into *America*, theſe Countreys being overrun with *Turks*, and made waſte, as the Seats of the famous Eaſtern Empires at this day are.

11. Onely I think 'tis certain, that while ever there are people in *England*, the greateſt cohabitation of them will be about the place which is now *London*, the *Thames* being the moſt commodious River of this Iſland, and the ſeat of *London* the moſt commodious part of the *Thames*; ſo much doth the means of facilitating Carriage greaten a City, which may put us in mind of employing our idle hands about mending the High-ways, making Bridges, Cawſeys and Rivers navigable: Which conſiderations brings me back round into my way of Taxes, from whence I digreſt.

12. But before we talk too much of Rents, we ſhould endeavour to explain the myſterious nature of them, with reference as well to Money, the Rent of which we call Uſury; as to that of Lands and Houſes aforementioned.

13. Suppoſe a man could with his own hands plant a certain ſcope of Land with Corn, that is, could Digg, or Plough; Harrow, Weed, Reap, Carry home, Threſh, and Winnow ſo much as the Husbandry of this Land requires; and had withal

withal Seed wherewith to ſow the ſame. I ſay, that when this man hath ſubducted his ſeed out of the proceed of his Harveſt, and alſo what himſelf hath both eaten and given to others in exchange for Clothes, and other Natural neceſſaries; that the Remainder of Corn, is the natural and true Rent of the Land for that year; and the *medium* of ſeven years, or rather of ſo many years as makes up the Cycle, within which Dearths and Plenties make their revolution, doth give the ordinary Rent of the Land in Corn.

14. But a further, though collateral queſtion may be, how much *Engliſh* money this Corn or Rent is worth; I anſwer, ſo much as the money which another ſingle man can ſave within the ſame time, over and above his expence, if he imployed himſelf wholly to produce and make it; *viz.* Let another man go travel into a Countrey where is Silver there Dig it, Refine it, bring it to the ſame place where the other man planted his Corn; Coyn it, *&c.* the ſame perſon, all the while of his working for Silver, gathering alſo food for his neceſſary livelihood, and procuring himſelf covering, *&c.* I ſay, the Silver of the one muſt be eſteemed of equal value with the Corn of the other: the one, being perhaps twenty Ounces and the other twenty Buſhels. From whence it follows that the price of a Buſhel of this Corn to be an Ounce of Silver.

15. And foraſmuch as poſſibly there may be more Art and Hazard in working about the Silver, then about the Corn, yet all comes to the ſame paſs; for let a hundred men work ten years upon Corn, and the ſame number of men the ſame time, upon Silver; I ſay, that the neat proceed of the Silver is the price of the whole neat proceed of the Corn, and like parts of the one, the price of like parts of the other. Although not ſo many of thoſe who wrought in Silver, learned the Art of Refining and Coyning, or out-lived the dangers and diſeaſes of working in the Mines. And this alſo is the way of pitching the true proportion, between the values of Gold and Silver, which many times is ſet but by popular errour, ſometimes more, ſometimes leſs diffuſed in the world; which error (by the way) is the cauſe of our having been peſtred with too much Gold heretofore, and wanting it now.

16. This

16. This, I ſay to be the Foundation of equalizing and ballancing of values; yet in the ſuperſtructures and practices hereupon, I confeſs there is much variety and intricacy; of which hereafter.

17. The World meaſures things by Gold and Silver, but principally the latter; for there may not be two meaſures, and conſequently the better of many muſt be the only of all; that is, by fine Silver of a certain weight: but now if it be hard to meaſure the weight and fineneſs of Silver, as by the different reports of the ableſt Say-maſters I have known it to be; and if Silver granted to be of the ſame fineneſs and weight, riſe and fall in its price, and be more worth at one place than another, not only for being farther from the Mines, but for other accidents, and may be more worth at preſent, than a Month or other ſmall time hence; and if it differ in its proportion unto the ſeveral things valued by it, in ſeveral Ages upon the increaſe and diminution thereof, we ſhall endeavour to examine ſome other natural Standards and Meaſures, without derogating from the excellent uſe of theſe.

18. Our Silver and Gold we call by ſeveral names, as in *England* by Pounds, Shillings, and Pence; all which may be called and underſtood by either of the three. But that which I would ſay upon this matter is, that all things ought to be valued by two natural Denominations, which is Land and Labour; that is, we ought to ſay, a Ship or Garment is worth ſuch a meaſure of Land, with ſuch another meaſure of Labour; foraſmuch as both Ships and Garments were the Creatures of Lands and mens Labours thereupon: This being true, we ſhould be glad to find out a natural Par between Land and Labour, ſo as we might expreſs the value by either of them alone, as well or better than by both, and reduce one into the other, as eaſily and certainly, as we reduce Pence into Pounds. Wherefore we would be glad to find the natural values of the Fee-ſimple of Land, though but no better than we have done that of the *uſus fructus* above-mentioned, which we attempt as followeth.

19. Having found the Rent or value of the *uſus fructus per annum*, the queſtion is, how many years purchaſe (as we uſual-

ly ſay) is the Fee-ſimple naturally worth? If we ſay an infinite number, then an acre of Land would be equal in value to a thouſand acres of the ſame Land; which is abſurd, an infinity of Unites being equal to an infinity of Thouſands: wherefore we muſt pitch upon ſome limited number, and that I apprehend to be the number of years, which I conceive one man of fifty years old, another of twenty eight, and another of ſeven years old, all being alive together may be thought to live; that is to ſay, of a Grandfather, Father, and Child; few men having reaſon to take care of more remote Poſterity: for if a man be a great Grandfather, he himſelf is ſo much the nearer his end, ſo as there are but three in a continual line of deſcent uſually co-exiſting together; and as ſome are Grandfathers at forty years, yet as many are not till above ſixty, and *ſic de cæteris.*

20. Wherefore I pitch the number of years purchaſe, that any Land is naturally worth, to be the ordinary extent of three ſuch perſons their lives. Now in *England* we eſteem three lives equal to one and twenty years, and conſequently the value of Land, to be about the ſame number of years purchaſe. Poſſibly if they thought themſelves miſtaken in the one, (as the Obſervator of the Bills of Mortality thinks they are) they would alter in the other, unleſs the conſideration of the force of popular error and dependance of things already concatenated, did hinder them.

21. This I eſteem to be the number of years purchaſe where Titles are good, and where there is a moral certainty of enjoying the purchaſe. But in other Countries Lands are worth nearer thirty years purchaſe, by reaſon of the better Titles, more people, and perhaps truer opinion of the value and duration of three lives.

22. And in ſome places, Lands are worth yet more years purchaſe, by reaſon of ſome ſpecial Honour, Pleaſures, Priviledge or Juriſdiction annexed unto them.

23. On the other hand, Lands are worth fewer years purchaſe (as in *Ireland*) for the following reaſons, which I have here ſet down, as unto the like whereof the cauſe of the like cheapneſs in any other place may be imputed.

First

First, In *Ireland*, by reason of the frequent Rebellions, (in which if you are conquered, all is loſt; or if you conquer, yet you are ſubject to ſwarms of Thieves and Robbers) and the envy which precedent Miſſions of *Engliſh* have againſt the ſubſequent, Perpetuity it ſelf is but forty years long, as within which time ſome ugly diſturbance hath hitherto happened almoſt ever ſince the firſt coming of the *Engliſh* thither.

24. 2. The Claims upon Claims which each hath to the others Eſtates, and the facility of making good any pretence whatſoever by the favour of ſome one or other of the many Governours and Miniſters which within forty years ſhall be in power there; as alſo by the frequency of falſe teſtimonies, and abuſe of ſolemn Oaths.

25. 3. The paucity of Inhabitants, there being not above the fifth part ſo many as the Territory would maintain, and of thoſe but a ſmall part do work at all, and yet a ſmaller work ſo much as in other Countries.

26. 4. That a great part of the Eſtates, both real and perſonal in *Ireland*, are owned by Abſentees, and ſuch as draw over the profits raiſed out of *Ireland*, refunding nothing; ſo as *Ireland* exporting more than it imports, doth yet grow poorer to a paradox.

27. 5. The difficulty of executing Juſtice, ſo many of thoſe in power being themſelves protected by Offices, and protecting others. Moreover, the number of criminous and indebted perſons being great, they favour their like in Juries, Offices, and whereſoever they can: Beſides, the Country is ſeldom rich enough to give due encouragement to profound Judges and Lawyers, which makes Judgments very caſual, ignorant men being more bold to be apt and arbitrary, than ſuch as underſtand the dangers of it. But all this, a little care in due ſeaſon might remedy, ſo as to bring *Ireland* in a few years to the ſame level of value with other places; but of this alſo elſewhere more at large, for in the next place we ſhall come to Uſury.

CHAP. V.

Of Uſury.

WHat reaſon there is for taking or giving Intereſt or Uſury for any thing which we may certainly have again whenſoever we call for it, I ſee not; nor why Uſury ſhould be ſcrupled, where Money or other neceſſaries valued by it, is lent to be paid at ſuch a time and place as the Borrower chuſeth, ſo as the Lender cannot have his Money paid him back where and when himſelf pleaſeth, I alſo ſee not. Wherefore when a man giveth out his Money upon condition that he may not demand it back until a certain time to come, whatſoever his own neceſſities ſhall be in the mean time, he certainly may take a compenſation for this inconvenience which he admits againſt himſelf: And this allowance is that we commonly call Uſury.

2 And when one man furniſheth another with Money at ſome diſtant place, and engages under great penalties to pay him there, and at a certain day beſides; the conſideration for this, is that we call Exchange, or local Uſury.

As for example, if a man wanting Money at *Carliſle* in the heat of the late Civil Wars, when the way was full of Souldiers and Robbers, and the paſſage by Sea very long, troubleſome, and dangerous, and ſeldome paſſed; why might not another take much more than an 100 l. at *London* for warranting the like ſum to be paid at *Carliſle* on a certain day?

3. Now the queſtions ariſing hence are; what are the natural Standards of Uſury and Exchange? As for Uſury, the leaſt that can be, is the Rent of ſo much Land as the Money lent will buy, where the Security is undoubted; but where the Security is caſual, then a kind of enſurance muſt be enterwoven with the ſimple natural Intereſt, which may advance the Uſury very conſcionably unto any height below the Principal it ſelf. Now if things are ſo in *England*, that really there is no ſuch Security as above-mentioned, but that all are more or

leſs

leſs hazardous, troubleſome, or chargeable to make, I ſee no reaſon for endeavouring to limit Uſury upon time, any more than that upon Place, which the practice of the World doth not, unleſs it be that thoſe who make ſuch Laws were rather Borrowers than Lenders: But of the vanity and fruitleſneſs of making Civil Poſitive Laws againſt the Laws of Nature, I have ſpoken elſewhere, and inſtanced in ſeveral particulars.

4. As for the natural meaſures of Exchange, I ſay, that in times of Peace, the greateſt Exchange can be but the labour of carrying the Money *in ſpecie*; but where are hazards and emergent uſes for Money more in one place than another, *&c.* or opinions of theſe true or falſe, the Exchange will be governed by them.

5. Parallel unto this, is ſomething which we omitted concerning the price of Land; for as great need of Money heightens Exchange, ſo doth great need of Corn raiſe the price of that likewiſe, and conſequently of the Rent of the Land that bears Corn, and laſtly of the Land it ſelf; as for example, if the Corn which feedeth *London*, or an Army, be brought forty miles together, then the Corn growing within a mile of *London*, or the quarters of ſuch Army, ſhall have added unto its natural price, ſo much as the charge of bringing it thirty nine miles doth amount unto: And unto periſhable Commodities, as freſh Fiſh, Fruits, *&c.* the enſurance upon the hazard of corrupting, *&c.* ſhall be added alſo; and finally, unto him that eats theſe things, there (ſuppoſe in Taverns) ſhall be added the charge of all the circumſtantial Apparatus of Houſe-rent, Furniture, Attendance, and the Cooks skill as well as his labour to accompany the ſame.

6. Hence it comes to paſs, that Lands intrinſically alike near populous places, ſuch as were the Perimeter of the Area that feeds them is great, will not only yield more Rent for theſe Reaſons, but alſo more years purchaſe than in remote places, by reaſon of the pleaſure and honour extraordinary of having Lands there; for

----Omne tulit punctum qui miſcuit utile dulci.

7. Having finiſhed our digreſſion upon the meaſures of the Rents and Values of Lands and Moneys, we now return to our

our ſecond way of levying Publick Charges, which was the taking of a proportion of the Rent, (commonly called Aſſeſſment) it follows next to ſpeak of the way of computing the ſaid Rents, otherwiſe than according to the bargains which a few men make one with another through ignorance, haſte, falſe ſuggeſtion, or elſe in their paſſion or drink: Although I acknowledge, that the medium or common reſult of all the Bargains made within three years (or other ſuch Cycle of time, as within which all contingencies of Land revolve) may be very ſufficient to this purpoſe, being but the ſum ſynthetically computed by caſual opinions, as I would endeavour to caſt up analytically by a diſtinct particularizing of the Cauſes.

8. 1. Therefore I propound a Survey of the Figures, Quantities, and Scituations of all the Lands, both according to the civil bounds of Pariſhes, Farms, *&c.* and the natural diſtinctions thereof by the Sea, Rivers, ridges of Rocks, or Mountains, *&c.*

9. 2. I propound that the quality of each denomination were deſcribed by the Commodities it had uſually born, in ſome Land, ſome ſort of Timber, Grain, pulſe or root growing more happily than in others: Alſo by the encreaſe of things ſown or planted, which it hath yielded *communibus annis*; and withal, the comparative goodneſs of the ſaid Commodities not unto the common Standard Money, but to one another. As for example; if there be ten Acres of Land, I would have it judged whether they be better for Hay or Corn; if for Hay, whether the ſaid ten Acres will bear more or leſs of Hay than ten other Acres; and whether an hundred weight of the ſaid Hay will feed or fatten more or leſs than the ſame weight of other Hay, and not as yet comparing it to Money, in which the value of the ſaid Hay will be more or leſs, according to the plenty of Money, which hath changed ſtrangely ſince the diſcovery of the *Weſt-Indies*, and according to the multitudes of people living near this Land, together with the luxurious or frugal living of them; and beſides all, according to the Civil, Natural, and Religious Opinions of the ſaid people: As for example, Eggs in the fore-part of Lent

Lent (because their goodness and delicacy decays before Lent be done) being worth little in some *Popish* Countries; nor Swines flesh among the *Jews*, nor Hedgehogs, Frogs, Snails, Mushrooms, *&c.* to those that fear to eat them, as poysonous or unwholesome: nor Currans, and *Spanish* Wines, if they were all to be destroyed as the great Thieves of this Nation, by an Edict of the State.

10. This I call a Survey or Inquisition into the former intrinsick values of Land, this latter of extrinsick or accidental follows. We said, that the change of the store of Money would change the rates of Commodities, according to our reckoning, in names and words, (Pounds, Shillings and Pence being nothing else) as for example:

If a man can bring to *London* an ounce of Silver out of the Earth in *Peru*, in the same time that he can produce a Bushel of Corn, then one is the natural price of the other; now if by reason of new and more easie Mines a man can get two ounces of Silver as easily as formerly he did one, then Corn will be as cheap at ten shillings the Bushel, as it was before at five shillings *cæteris paribus*.

11. It behoves us therefore to have a way, whereby to tell the Money of our Country (which I think I have, and that in a short time, and that without cost, and (which is more) without looking into particular mens Pockets; of which hereafter.) Now if we know what Gold and Silver we had in *England* two hundred years ago, and could tell it again now; and though we also knew the difference of our denominations then, when thirty seven shillings were made out the same quantity of Silver as sixty two are now; also that of the alloy, labour in Coynage, remedies for weight and fineness, and duties to the King; nay, if we also knew the Labourers wages then and now, yet all this would not shew the difference of the Riches of our Nation, even in Money alone.

12. Wherefore we must add to the premises the knowledge of the difference of the numbers of the people, and conclude, that if all the Money in the Nation were equally divided amongst all the people both then and now, that that time wherein each Devisee had wherewith to hire most labourers,

ers was the richer. So that we want the knowledge of the People and Bullion which is now in this Land, and which was heretofore; all which I think may be found out even for the time paſt, but more probably for the time preſent, and to come.

13. But to proceed; ſuppoſe we had them, then we would pitch the accidental values upon our Lands about *London*; as thus; *viz.* We would firſt at hazard compute the materials for food and covering, which the Shires of *Eſſex*, *Kent*, *Surrey*, *Middleſex*, and *Hertford*; next circumjacent to *London*, did *communibus annis* produce, and would withal compute the Conſumptioners of them living in the ſaid five Shires, and *London*. The which if I found to be more than were the Conſumptioners living upon the like ſcope of other Land, or rather upon as much other Land as bore the like quantity of Proviſions; then I ſay, that Proviſions muſt be dearer in the ſaid five Shires than in the other; and within the ſaid Shires cheaper or dearer, as the way to *London* was more or leſs long, or rather more or leſs chargeable.

14. For if the ſaid five Shires did already produce as much Commodity, as by all endeavour was poſſible; then what is wanting muſt be brought from afar, and that which is near, advanced in price accordingly; or if the ſaid Shires by greater labour than now is uſed, (as by Digging inſtead of Ploughing, Setting inſtead of Sowing, picking of choice Seed inſtead of taking it promiſcuouſly, ſteeping it inſtead of uſing it wholly unprepared, and manuring the ground with Salt inſtead of rotten Straw, *&c.*) could be fertilized, then will the Rent be as much more advanced, as the exceſs of encreaſe exceeds that of the labour.

15. Now the price of labour muſt be certain, (as we ſee it made by the Statutes which limit the Day-wages of ſeveral work-men;) the non-obſervance of which Laws, and the not adapting them to the change of times, is by the way very dangerous, and confuſive to all endeavours of bettering the Trade of the Nation.

16. Moreover, the Touch-ſtone to try whether it be better to uſe thoſe improvements or not, is to examine whether the labour of fetching theſe things even from the places where they

they grow wild, or with leſs Culture, be not leſs than that of the ſaid improvements.

17. Againſt all this will be objected, that theſe computations are very hard, if not impoſſible to make; to which I anſwer only this, that they are ſo, eſpecially if none will trouble their hands or heads to make them, or give authority for ſo doing: But withal, I ſay, that until this be done, Trade will be too conjectural a work for any man to imploy his thoughts about; for it will be the ſame wiſdom, in order to win with fair Dice, to ſpend much time in conſidering how to hold them, how much to ſhake them, and how hard to throw them, and on what Angles they ſhould hit the ſide of the Tables, as to conſider how to advance the Trade of this Nation; where at preſent particular men get from their Neighbours (not from the Earth and Sea) rather by hit than wit, and by the falſe opinions of others, rather than their own judgments; Credit every where, but chiefly in *London*, being become a meer conceit, that a man is reſponſible or not, without any certain knowledge of his Wealth or true Eſtate. Whereas I think the nature of Credit ſhould be limited only to an opinion of a mans faculties to get by his Art and Induſtry. The way of knowing his Eſtate being to be made certain, and the way of making him pay what he owes to the utmoſt of his ability, being to be expected from the good execution of our Laws.

18. I ſhould here inlarge upon a Paradox, to prove, that if every mans Eſtate could be always read in his forehead, our Trade would much be advanced thereby, although the poorer ambitious man be commonly the more induſtrious. But of this elſewhere.

19. The next objection againſt this ſo exact computation of the Rents and worth of Lands, *&c.* is that the Soveraign would know too exactly every mans Eſtate: To which I anſwer, that if the Charge of the Nation be brought as low as it may be, (which depends much upon the people in Parliament to do) and if the people be willing and ready to pay, and if care be taken, that although they have not ready Money, the Credit of their Lands and Goods ſhall be as good; and laſtly, that it would be a great diſcommodity to the Prince to

take more than he needs, as was proved before; where is the evil of this ſo exact knowledge? And as for the proportion of every Contributor, why ſhould any man hope or expect to eaſe himſelf by his craft and intereſt in a confuſion? or why ſhould he not fear, though he may be advantaged this time, to ſuffer in the next.

CHAP. VI.

Of Cuſtoms and Free Ports.

CUſtom is a Contribution or Exciſium out of Goods ſent out or imported into the Princes Dominions: In theſe Countries of a twentieth part not according to the prices currant among Merchants of each reſpective Commodity, but according to other ſtanding Rates ſet by the State, though adviſed for the moſt part by concerned Perſons.

2. I cannot well imagine what ſhould be the natural Reaſons, why a Prince ſhould be paid this duty inward and outward both; there ſeems indeed to be ſome, why he ſhould be paid for indulging the Exportation of ſome ſuch things as other Countries do really want.

3. Wherefore I think, that Cuſtoms at the firſt were a *premium* allowed the Prince for protecting the carriage of Goods both inward and outward from the Pyrats; and this I ſhould verily believe, if the Prince were bound to make good loſſes of that kind. And I thought that the proportion of five pound *per cent.* was pitched upon computation, that the Merchants before the ſaid undertaking and compoſition, had uſually loſt more by Pyracy: And finally, that the Cuſtoms had been an enſurance upon loſſes by enemies, as the enſurance now uſual is of the caſualties of Sea, Wind, Weather, and Veſſel, or altogether; or like the enſurance in ſome Countries of Houſes from Fires for a certain ſmall part of their yearly Rent. But be it what it will, it is anciently eſtabliſhed by Law, and ought to be paid until it ſhall be aboliſhed. Only I take leave as an idle Philoſopher to diſcourſe upon the Nature and Meaſures of it.

4. The

4. The Meaſures of Cuſtoms outwards may be ſuch, as after reaſonable profit to the Exporter will leave ſuch of our own Commodities as are neceſſary to Forreigners ſomewhat cheaper unto them than they can be had from elſewhere.

As for example, Tyn is a Native Commodity, which governs the Market abroad, that is, there is none ſo good, and ſo eaſie to be had and exported.

Now ſuppoſe Tyn might be made in *Cornwall* for four pence the pound, and that the ſame would yield twelve pence at the neareſt part in *France*, I ſay, that this extraordinary profit ought to be eſteemed as a Mine-Royal, or *Treſor Trove*, and the Soveraign ought to have his ſhare in it: which he will have, by impoſing ſo great a duty upon Tyn Exported, as on one ſide may leave a ſubſiſtence to the Workmen, (and no more) with a competent profit to the owners of the ground; and on the other ſide, may leave the price abroad leſs than that for which Tyn may be had from any other place.

5. The ſame Impoſition might alſo be made on the Tyn ſpent at home, unleſs it be as impoſſible ſo to do, as for the King of *France* to impoſe the Gabel upon Salt in the very places where it is made.

6. But it is obſerved, that ſuch high duties make men endeavour not to enter any ſuch Goods at all, or pay for them, provided the charge of ſmuckling and bribing, with the hazard of being ſeized, do not *communibus vicibus* exeed the Duty.

7. Wherefore the meaſures of this nature are, that it be more eaſie, ſafe, and profitable for men to keep the Law, than to break it, unleſs it be in ſuch caſes where the Magiſtrate can with certainty execute the Law. As for example, it would be hard to ſave the Duties upon Horſes ſhipped at a ſmall Port, without adjacent Creeks, and that but ſome certain two hours every Tide, foraſmuch as Horſes cannot be diſguized, put up in Bags or Casks, nor ſhipped without noiſe and the help of many hands.

8. The Meaſures of Cuſtoms upon imported Commodities are; 1. That all things ready, and ripe for Conſumption may be made ſomewhat dearer than the ſame things grown or made at home, if the ſame be feaſible *caeteris paribus*.

2. That all ſuperfluities tending to Luxury and ſin, might be loaded with ſo much Impoſt, as to ſerve inſtead of a Sumptuary Law to reſtrain the uſe of them. But here alſo care is to be had, that it be not better to ſmuckle than to pay.

9. On the contrary, all things not fully wrought and Manufactured, as raw Hides, Wooll, Beaver, raw Silk, Cotton; as alſo all Tools and Materials for Manufacture; as alſo Dying-ſtuff, *&c.* ought to be gently dealt with.

10. If to levy the payment of theſe Duties could be moſt exactly performed, Princes might ſtrangely practice one upon another; wherefore ſince they cannot, the people pay no more than they cannot with greater ſafety upon the whole matter ſave, nor obſerve any more of theſe Laws, than they cannot elude.

11. The inconveniences of the way of Cuſtoms, are, *viz.*

1. That Duties are laid upon things not yet ripe for uſe, upon Commodities in *fieri*, and but in the way of their full improvements, which ſeems the ſame ill Husbandry, as to make Fuel of young Saplings, inſtead of Dotards and Pollards.

2. The great number of Officers requiſite to collect the ſaid Duties, eſpecially in a Country where the Harbours are many, and the Tides convenient for ſhipping of Goods at any time.

3. The great facility of ſmuckling by Briberies, Colluſions, hiding and diſguizing of Commodities, *&c.* and all this notwithſtanding Oaths and Penalties, and withal by the ſeveral ways of mitigating and taking off the ſaid Penalties, even after diſcovery.

4 The Cuſtoms or Duties upon the few Commodities of the growth of *England* exchanged with Forreigners, make too ſmall a part of the whole expence of the people of this Kingdom, which (perhaps is not leſs than fifty millions of pounds *per annum*) out of which to bear the common Charges thereof, ſo as ſome other way of Levy muſt be practiſed together with it; whereas by ſame one way, if the beſt, the whole work may be abſolved: wherefore 'tis an inconvenience in the way of Cuſtoms, that it neceſſitates other ways than it ſelf

12. Now

12. Now as a ſmall attempt of a Remedy or Expedient herein, I offer rather, that inſtead of the Cuſtoms upon Goods ſhipped, every Ship that goes in or out, may pay a Tonnage, the ſame being collectible by a very few hands, as a matter viſible to all the World; and that the ſaid Duty be but ſuch a part of the Fraight, as the like whereof being excinded out of the whole Conſumption, would defray all the Publick Charge; which part perhaps is four *per cent.* or thereabouts, *viz.* two Millions *per annum* out of fifty.

13. The other is, that the Cuſtoms be reduced into the nature of an Enſurance *præmium*, and that the ſame be augmented and fitted, as whereby the King may afford to enſure the Goods as well againſt the Sea as Enemies; by which means the whole Nation would be concerned in all ſuch loſſes, and then the Merchant for his own ſake would more willingly enter and pay for whatſoever he would have enſured.

14. But it will be here objected, that although the duty of Cuſtoms be abrogated, yet that there muſt be always the ſame number of Officers maintained as now to prevent the bringing in and carrying out of prohibited Commodities. Wherefore we ſhall here ſtate the nature of ſuch Prohibitions by two or three grand inſtances.

15. To prohibit the Exportation of Money, in that it is a thing almoſt impracticable; it is almoſt nugatory and vain; and the danger of it reſolves either into a kind of Enſurance anſwerable to the danger of being ſeized, or unto a Surcharge of a Compoſition by bribing the Searchers. As for example, if but one in fifty Exportations are ſeized, or if twenty ſhillings be uſually taken for conniving at fifty pounds, then the Commodities bought with this Money muſt be ſold two at leaſt *per cent.* the dearer to the Conſumptioner. Now if the Trade will not bear this Surcharge, then Money will not be exported with diſcretion. Now the uſe of this Prohibition, ſuppoſing it practicable, is to ſerve as a ſumptuary Law, and to bind the Nation in general not to ſpend more than they get; for if we could export no Commodity of our own growth or Manufacture than by prohibiting the going out of Money, it is alſo *ipſo facto* commanded that nothing forreign

ſhould

ſhould be brought in. Again ſuppoſing, that ordinarily we export enough to furniſh us with all Forreign Commodities, but upon ſome extraordinary decay of our Land or hands, we are able to export but half as much as would procure our ordinary proportion of Forreign Goods, then the Prohibition of Money performs indeed the part of a ſumptuary Law, in hindring us to bring in any more than half as much Forreign Commodities as we formerly uſed, only it leaves it to the diſcretion of the Merchant, to chuſe which he will neglect or forbear to bring in, and which not; whereas in ſumptuary Laws the State taketh this care upon themſelves. As for example, if we wanted Exportations to ballance our Importations by forty thouſand pounds, and ſuppoſe for examples ſake, that the Importation of forty thouſand pounds worth of Coffee-Berries, or the like of *Spaniſh* Wine muſt be retrenched; in this caſe, the ſaid Prohibition of Money will do one, or ſome of the one, and ſome of the other, as the Merchant himſelf pleaſes: But the ſumptuary Law determines, whether we ſhall encourage and keep fair with the Nation that ſends us Wine, rather than that which ſends us Coffee, and whether the expence of Wine or Coffee be moſt prejudicial to our people, *&c.*

16. The benefits alledged for the free Exportation of Money is meerly this, *viz.* That if a Ship carrying out of *England* forty thouſand pounds worth of Cloth, might alſo carry with it forty thouſand pounds in Money, then could the Merchant ſtand the ſtiffer upon his terms, and in fine would buy cheaper, and ſell dearer; but by the way, the Merchant buys this power with the Intereſt and advantage of the Money he carries, which if it amount to five pound *per Cent.* then he had better ſold his Goods at four pound *per Cent.* under rate, than to have fortified himſelf with Moneys as aforeſaid. But of this more may be ſaid; we haſten to the great point of Wooll.

17. The *Hollanders* having gotten away our Manufacture of Cloth, by becoming able to work with more Art, to labour and fare harder, to take leſs fraight, Duties and Enſurance, hath ſo madded us here in *England*, that we have been

apt

apt to think of ſuch exorbitantly fierce ways of prohibiting Wooll and Earth to be exported, as perhaps would do us twice as much harm as the loſs of our ſaid Trade. Wherefore to return to our Wits and Trade again, before we can tell what to do in this caſe, we muſt conſider;

1. That we are often forced to buy Corn from abroad, and as often complain that we are peſtered with abundance of idle hands at home, and withal that we cannot vend the Woollen Manufactures even which our few working hands do produce. In this caſe were it not better to leſſen our Sheep-Trade, and convert our hands to more Tillage? Becauſe 1. Fleſh becoming dearer, there would be encouragement for Fiſh, which will never be till then. 2. Our Money would not run ſo faſt away for Corn. 3. We ſhould have no ſuch gluts of Wooll upon our hands. 4. Our idle hands would be imployed in Tillage and Fiſhing, one man by the way of grazing tilling as it were many thouſand Acres of Land by himſelf and his Dog.

2. Suppoſe we wanted no Corn, nor had any idle hands, and yet that we abounded with more Wooll than we can work up; in this caſe, certainly Wooll might be exported, becauſe 'tis ſuppoſed, that the hands which work, are already imployed upon a better Trade.

3. Suppoſe the *Hollander* out-do us by more Art, were it not better to draw over a number of their choice Workmen, or ſend our moſt ingenious men thither to learn; which if they ſucceed, it is moſt manifeſt, that this were the more natural way, than to keep that infinite clutter about reſiſting of Nature, ſtopping up the Winds and Seas, *&c.*

4. If we can make Victual much cheaper here than in *Holland*, take away burthenſome, frivilous, and antiquated Impoſitions and Offices.

I conceive even this were better than to perſwade Water to riſe of it ſelf above its natural Spring.

5. We muſt conſider in general, that as wiſer Phyſicians tamper not exceſſively with their Patients, rather obſerving and complying with the motions of Nature, than contradicting it with vehement Adminiſtrations of their own; ſo in Politicks and Oeconomicks the ſame muſt be uſed; for

Natu-

Naturam expellas furcâ licet uſque recurrit.

18. Nevertheleſs, if the *Hollanders* advantages in making Cloth be but ſmall and few in compariſon of ours, that is, if they have but a little the better of us, then I conceive that Prohibitions to Export Wooll may ſufficiently turn the Scales. But whether this be ſo or not, I leave to others, being my ſelf neither Merchant nor Stateſman.

19. As for Prohibition of Importations, I ſay that it needs not be, until they much exceed our Exportations. For if we ſhould think it hard to give good neceſſary Cloth for debauching Wines, yet if we cannot diſpoſe of our Cloth to others, 'twere better to give it for Wine or worſe, than to ceaſe making it; nay, better to burn a thouſand mens labours for a time, than to let thoſe thouſand men by non-imployment loſe their faculty of labouring. In brief, what may be further ſaid hereupon, reſolves into the Doctrine and *Ingenium* of making Sumptuary Laws, and judicious uſe of them *pro hic & nunc.*

20. Unto this Diſcourſe of Cuſtoms appertains that of Free Ports, which (in a Nation that only Trades for it ſelf, *viz.* vents its own ſuperfluities, and imports only neceſſaries for it ſelf) are of no uſe, but rather harm; for ſuppoſe Wines be brought into a Free Port, be there Houſed and privately ſold, but the Cask filled up with ſtained water, and put on Shipboard again to be ſtaved as ſoon as the Ship is out at Sea: In this caſe, the Duties of thoſe Wines are defrauded, as it alſo may be many other ways.

21. Now if it be ſaid, that although we ſhould Trade but for our ſelves, yet that our Ports (being more commodious than thoſe of other Nations) would be the more frequented, for being free, and conſequently the more enriched, by the expence of Sea-men and Paſſengers, hire of Labourers, and Ware-houſes, *&c.* even without any Cuſtom at all upon the Goods. Nevertheleſs 'tis reaſon that a ſmall Duty ſhould be paid upon the Ship as aforeſaid, for ſuch uſe of our Ports, and that *eo nomine*; not expecting all our Benefit from the ſaid hire of Cellaridge, Porters, and Car-men, which alſo might be had over and above for their proper reaſons.

22. But

22. But if we could attain to be the Merchants between other Nations, there is then no reaſon for exacting Duties (as was ſaid before) upon things *in fieri*, and which are but in the way of their improvement: And as for the fraud that may be commited, as in the caſe of Wines abovementioned, I affirm that our Excize upon the Conſumption, would overcome and elude them.

CHAP. VII.

Of Poll-money.

POll-mony is a Tax upon the Perſons of men, either upon all ſimply and indifferently, or elſe according to ſome known Title or mark of diſtinction upon each; and that either of bare honour, or elſe of ſome Office ſought or impoſed, or of ſome Faculty and Calling without reſpect to Riches or Poverty, Incomes or Expence, Gain or Loſs accrewing by the ſaid Title, Office or Faculty.

2. The Poll-moneys which have been leavied of late have been wonderfully confuſed; as taxing ſome rich ſingle perſons at the loweſt rate; ſome Knights, though wanting neceſſaries, at twenty pounds, encouraging ſome vain fellows to pay as Eſquires, on purpoſe to have themſelves written Eſquires in the Receipts; making ſome pay ten pounds as Doctors of Phyſick or Law, who get nothing by the Faculty, nor mind the practice; making ſome poor Tradeſmen forced to be of the Liveries of their Companies to pay beyond their ſtrength; and laſtly, ſome to pay according to their Eſtates, the ſame to be valued by thoſe that know them not; thereby alſo giving opportunity to ſome Bankrupts to make the world credit them as men of ſuch Eſtates, at which the Aſſeſſors did rate them by Colluſion.

3. So as by this Confuſion, Arbitraries, Irregularities and hotch pot of Qualifications, no eſtimate could be made of the fitneſs of this Plaiſter to the Sore, nor no Check or way to examine whether the reſpective Receipts were duly accompted for, &c.

4. Wherefore wholly rejecting the ſaid complicated way of Tax, I ſhall ſpeak of Poll-money more diſtinctly, and firſt of the ſimple Poll-money upon every head of all mankind alike; the Pariſh paying for thoſe that receive Alms, Parents for their Children under age, and Maſters for their Apprentices and others who receive no wages.

5. The evil of this way is, that it is very unequal; men of unequal abilities, all paying alike, and thoſe who have greateſt charges of Children paying moſt; that is, that by how much the poorer they are, by ſo much the harder are they taxed.

6. The Conveniencies are; firſt, that it may be ſuddenly collected, and with ſmall charge: Secondly, that the number of the people being alwaies known, it may be ſufficiently computed what the ſame will amount unto. Thirdly, It ſeems to be a ſpur unto all men, to ſet their Children to ſome profitable employment upon their very firſt capacity, out of the proceed whereof, to pay each child his own Poll-money.

7. The next Poll-money is upon every head, but diſtinguiſhed by Titles of meer Honour, without any kind of Office or Faculty; as Dukes, Marqueſſes, Earls, Viſcounts, Barons, Baronets, Knights, and Eſquires, *viz.* the eldeſt Sons of Knights *in perpetuum*, and Gentlemen if they write themſelves ſo. This way is much more equal than the other; foraſmuch as thoſe who are Titled, are for the moſt part rich proportionably; or if they were not, yet men ſo dignified ſhall command a preheminence and place, even although they do not or cannot buy it of the vulgar by their Expence: my meaning hereby is, that a Title may poſſibly ſave a man as much as his Poll-money may exceed the Plebian Level by reaſon of ſuch title.

8. Moreover, good and multiform Accompts being kept of the People, this Tax may be alſo eaſily, ſpeedily and inexpenſively collected; and alſo being capable of being computed aforehand, may be fitted and ſeized according to the needs of the Prince.

9. As for Offices, they are indeed Dignities for the moſt part, but paid for by the trouble of adminiſtring them; as for example, to be an Alderman ſuppoſe of *London*, is indeed an honour,

honour, yet many pay five hundred pounds to be excuſed from receiving it.

Nevertheleſs it may not be improper to Tax Offices ſought, or ſuch as are accepted, although they might be refuſed: And on the other ſide no *Titulado* ſhould be forced to pay Poll-money according to this Title, if he be contented to lay it down, and never reſume it more.

10. The Titles of Faculties and Callings ought to be no Qualification in a Poll-money, becauſe they do not neceſſarily nor probably infer ability to pay, but carry with them vaſt inequalities. But therefore if a man by his Licence to practiſe get much, it may be preſumed he will ſpend accordingly; in which net the way of Excize will certainly take him, as it will all the Officers aforementioned.

11. Hearth-money ſeems to be a Poll-mony, but is not, being rather a way of Accumulative Excize; of which hereafter.

CHAP. VIII.

Of Lotteries.

MEN that accept Titles may foreſee, that they may be Taxed by them as aforeſaid, (although it be unlikely (one Houſe of Parliament being all *Tituladoes*, and the greateſt part of the other being ſuch alſo) that any ſuch way of Leavy ſhould paſs) and therefore they do as it were *a priori* conſent unto the Tax in their own Individuals.

2. Now in the way of Lottery men do alſo Tax themſelves in the general, though out of hopes of Advantage in particular: A Lottery therefore is properly a Tax upon unfortunate ſelf-conceited fools; men that have good opinion of their own luckineſs, or that have believed ſome Fortune-teller or Aſtrologer, who had promiſed them great ſucceſs about the time and place of the Lottery, lying Southweſt perhaps from the place where the deſtiny was read.

3. Now becauſe the World abounds with this kind of fools, it is not fit that every man that will, my cheat every man that

would be cheated, but it is rather ordained, that the Sovereign ſhould have the Guardianſhip of theſe fools, or that ſome Favourite ſhould beg the Sovereigns right of taking advantage of ſuch mens folly, even as in the caſe of Lunaticks and Idiots.

4. Wherefore a Lottery is not tollerated without authority, aſſigning the proportion in which the people ſhall pay for their errors, and taking care that they be not ſo much and ſo often couzened, as they themſelves would be.

5. This way of Lottery is uſed but for ſmall Levies, and rather upon privato-publick Accompts, (than for maintaining Armies or Equipping Fleets,) ſuch as are Aque-Ducts, Bridges, and perhaps Highways, *&c.* Wherefore we ſhall ſay no more of it upon this occaſion.

CHAP. IX.

Of Benevolence.

THe raiſing of Money by Benevolence, ſeems to be no force upon any man, nor to take from any man but what himſelf knows he can ſpare, nevertheleſs there is more in it; for to be but brow-beaten by a Prince or Grandee, proves often as heavy as to be diſtrained upon for an Aſſeſſment or Subſidy; and the danger of being miſrepreſented by linſy Pick-thanks and Informers as diſaffected to the Cauſe for which the Leavy is made, is more frequent than the payment of any ſum in a due proportion with all other men (which I have ſaid is no impoveriſhment) can poſſibly be hurtful.

The benefits of this way are theſe, *viz.* That foraſmuch as it ſometimes falls out (as in the late Differences with the *Scots*, *annis* 1638. and 1639. when the Church Dignitaries were moſt concerned) that the cauſe of the Expence concerns ſome men more than others, that then an Impoſition ſhould not paſs upon all for the ſakes of a part; Sometimes it happens that one ſort of men have received greater and freſher favours than another; as upon the late Reſtauration of his

his Majeſty *Anno* 1660. thoſe who needed an Act of Indempnity did: And ſometimes it is viſible, that ſome men have had better times of gain and advantages than others, as the Clergy moſt eminently have had ſince his Majeſties ſaid Reſtauration. In all theſe Caſes, the propoſal of a Benevolence may be offered, although in no Caſes it be without its inconveniences; the which are principally theſe.

1. The abovementioned Brow-beating and diſtaſte given, if a man have not contributed as largely as envious obſervers think he ſhould have done.

2. A Benevolence in many caſes may divide a whole Nation into parties, or at leaſt make the ſtrength of Parties too well known to ſuch as need not know it: and withal it may (on the contrary and upon deſign) diſguize the ſame, and elude the meaſures which the Governours thought to have taken by ſuch an exploratory artifice.

3. Some men my have particular reaſons to contribute large, *viz.* complacency with, and hopes of being repaired by the favour of ſome Grandee, who favours the buſineſs, and the very ſame may make to the prejudice of others.

4. Men of ſinking Eſtates, (who nevertheleſs love to live high, and appear ſplendid, and ſuch who make themſelves friends, (by their hoſpitality paid for, in effect by others) enough to be protected, even from Juſtice) do often upon this occaſion of Benevolence ſet extravagant examples unto others, who have laboured hardly for what they have; thoſe not caring what they pay, becauſe it encreaſeth their credit, to borrow the more, ſo as at length the whole burthen of ſuch Bankrupts Benevolence, lights upon the frugal Patriots, by whom the Publick Weal ſubſiſts.

CHAP. X.

Of Penalties.

THe uſual Penalties are Death, Mutilations, Impriſonment, publibk Diſgrace, Corporal tranſient pains, and great Tortures,

Tortures, beſides the Pecuniary Mulcts. On which laſt we ſhall moſt inſiſt, ſpeaking of the others but in order to examine whether they may not be commuted for theſe.

2. There be ſome certain Crimes, for which the Law of God appoints death, and theſe muſt be puniſhed with it, unleſs we ſay that thoſe were but the Civil Laws of the Jewiſh Commonwealth, although given by God himſelf; of which opinion certainly moſt modern States are, in as much as they puniſh not Adulteries, *&c.* with death as among the Jews, and yet puniſh ſmall Theſts with Death inſtead of multiple reparation.

3. Upon this ſuppoſition we ſhall venture to offer; whether the reaſon of ſimple Death be not to puniſh incorrigible Committers of great faults?

4. Of publick Death with Torments, to affright men from Treaſons, which cauſe the deaths and miſeries of many thouſand innocent and uſeful people?

5. Of Death ſecretly executed, to puniſh ſecret and unknown Crimes, ſuch as publick Executions would teach to the World? Or elſe to ſuffocate betimes ſome dangerous Novelties in Religion; which the patient ſuffering of the worſt man would much ſpread and encourage.

6. Mutilations ſuppoſe of Ears, Noſe, *&c.* are uſed for perpetual diſgrace, as ſtanding in the Pillory is for temporary and tranſient; which and ſuch other puniſhments have (by the way) made ſome corrigible offenders, to become deſperate and incurable.

7. Mutilations of parts as of fingures, are proper to diſable ſuch as have abuſed their dextrous uſe of them by Pocket-picking, Counterfeiting of Seals and Writings, *&c.* Mutilations of other parts, may ſerve to puniſh and prevent Adulteries, Rapes, Inceſts, *&c.* And the ſmaller corporal pains, ſerve to puniſh thoſe, who can pay no pecuniary mulcts.

8. Impriſonment ſeems rather to be the puniſhments of ſuſpected than guilty perſons, and ſuch as by their carriage give the Magiſtrate occaſion to think, either they have done ſome ſmaller particular Crime, as Theſts, *&c.* or that they would commit greater, as Treaſons and ſeditions. But where Impriſonment is not a ſecuring men until their Trials,

but

but a ſentence after Trial, it ſeems to me proper only to ſeclude ſuch men from converſation, whoſe Diſcourſes are bewitching, and Practices infectious, and in whom nevertheleſs remains ſome hopes of their future Amendments, or uſefulneſs for ſome ſervice not yet appearing.

9. As for perpetual Impriſonment by ſentence, it ſeems but the ſame with death it ſelf, to be executed by nature it ſelf, quickned with ſuch Diſeaſes, as cloſe living, ſadneſs, ſolitude, and reflections upon a paſt and better condition, doth commonly beget: Nor do men ſentenced hereunto live longer, though they be longer in dying.

10. Here we are to remember in conſequence of our opinion, [That labour is the Father and active principle of Wealth, as Lands are the Mother] that the State by killing, mutilating, or impriſoning their members, do withal puniſh themſelves; wherefore ſuch puniſhments ought (as much as poſſible) to be avoided and commuted for pecuniary mulcts, which will encreaſe labour and publick Wealth.

11. Upon which account, why ſhould not a man of Eſtate, found guilty of man-ſlaughter rather pay a certain proportion of his whole Eſtate, than be burnt in the hand?

12. Why ſhould not inſolvent Thieves be rather puniſhed with ſlavery than death? ſo as being ſlaves they may be forced to as much labour, and as cheap fare, as nature will endure, and thereby become as two men added to the Common-wealth; and not as one taken away from it; for if *England* be underpeopled, (ſuppoſe by half) I ſay that next to the bringing in of as many more as now are, is the making theſe that are, to do double the work which now they do; that is, to make ſome ſlaves; but of this elſewhere.

13. And why ſhould not the ſolvent Thieves and Cheats be rather puniſhed with multiple Reſtitutions than Death, Pillory, Whipping, *&c.* But it will be asked with how manifold Reſtitutions ſhould picking a pocket (for example) be puniſhed? I ſay 'twere good in order to the ſolution hereof, to enquire of ſome candid Artiſts in that Trade, how often they are taken one time with another practiſing in this work? If but once in ten times; then to reſtore even but ſeven-fold would,

would be a fair profit; and to reſtore but ten-fold, were but an even lay; wherefore to reſtore twenty-fold, that is, double to the hazard, is rather the true *ratio* and meaſure of puniſhment by double reparation.

14. And ſurely the reſtoring two, three, four, and ſeven-fold mentioned in *Moſes* Law muſt be thus underſtood, or elſe a man might make thieving a very fair and lawful profeſſion.

15. The next queſtion is, in ſuch multiple Reſtitutions how many parts ſhould be given to the ſufferer. To which I anſwer, never above one, and ſcarce that, to oblige him to more care, and ſelf-preſervation, with three parts to diſcoverers, and the reſt to publick uſes.

16. Thirdly, In the caſe of Fornications, moſt of the puniſhments not made by pecuniary mulcts and commuted, are but ſhame, and that too but towards ſome few perſons, which ſhame for ever after obdurates the Offender, what ever it work upon ſuch whoſe fames are yet intire: Of all which men take little conſideration, ſtanding upon the brink of ſuch precipices as makes them giddy; and when they are in danger of ſuch faults as are rather madneſſes, diſtempers, and alienations of the mind and reaſon, as alſo inſurrections of the paſſions, than deliberate act of the underſtanding.

17. Moreover, according to that Axiom of, *In quo quis peccat, in eodem puniatur*; if the *Ratio formalis* of the ſin of *Concubitus Vagi*, be the hindring of procreation, let thoſe who by their miſcarrages of this kind are guilty thereof, repair unto the State the miſs of another pair of hands with the double labour of their own, or which is all one, by a pecuniary mulct; and this is the practice of ſome wiſe States in puniſhing what they will never be able to prevent: Nor doth the Goſpel ſpecifie any puniſhment in this world, onely declaring they ſhall not be received into the joys of the next.

18. I could inſtance in more particulars, but if what I have already ſaid be reaſonable, this little is enough; if not, then all the reſt would be too little alſo: wherefore I ſhall add but one inſtance more, as moſt ſuitable to our preſent times and occaſions, which is the way of puniſhing Heterodox Profeſſors of Religion.

19. That

19. That the Magiſtrate may puniſh falſe Believers, if he believe he ſhall offend God in forbearing it, is true; for the ſame reaſons that men give for Liberty of Conſcience, and univerſal tolleration; and on the other ſide, that he may permit falſe Worſhips, ſeems clearly at leaſt by the practice of all States, who allow Ambaſſadours their freedom (be their Worſhip never ſo abominable) even when they come to negotiate but upon temporal and ſmall matters.

20. Wherefore, ſince the Magiſtrate may allow or connive at ſuch Worſhips as himſelf thinks fit, and yet may alſo puniſh; and ſince by Death, Mutilations and impriſonments of the Subjects, the State not only puniſheth it ſelf, but ſpreadeth the Pſeudodoxies; it follows, that pecuniary Mulcts are the fitteſt waies of checking the wantonneſs of men in this particular: foraſmuch as that courſe ſavours of no bitterneſs at all, but rather argues a deſire to indulge, provided ſuch indulgence may conſiſt with the indempnity of the State; for no Heterodox Believer will deſire to be tollerated longer then he keeps the Publick Peace; the which if he meas to do, he cannot take it ill of the Magiſtrate, to keep him ſteddy unto that his duty, nor grudge to contribute towards ſo much charge for that purpoſe as himſelf occaſions.

21. Moreover, as there ſeems a reaſon for indulging ſome conſcientious misbelievers, ſo there is as much for being ſevere towards Hypocrites, eſpecially ſuch as abuſe holy Religion to cloak and vizzard worldly ends: Now what more eaſie and yet effectual way is there to diſcern between theſe two, then well proportioned pecuniary mulcts? for who deſiring to ſerve God without fear, and labouring ten hours *per idem* at his Calling, would not labour one hour more for ſuch a freedom? even as Religious men ſpend an hour *per diem* more then the looſer ſort at their Devotions; or who wearing Cloth of one and twenty ſhillings the yard, would not be contented with that of twenty ſhillings, for the ſame advantage of his liberty in Worſhip? Thoſe that kick at this being unwilling either to do or ſuffer for God, for whoſe ſake they pretend ſo much.

22. It may be here objected, that although ſome bad Reli-

gions might be tollerated, yet that all may not, *viz.* ſuch as conſiſt not with the Civil Peace. To which I anſwer.

Firſt, that there is no Schiſm or Separation, be it never ſo ſmall, conſiſtent with that unity and peace as could be wiſht; nor none ſo perfectly conſcientious, but may alſo be civilly moſt pernicious: For that *Venner* and his Complices acted upon internal motives, the moſt free expoſing of themſelves to death may evince; and yet their holding the King to be an Uſurper upon the Throne and Right of Jeſus Chriſt was a Civil miſchief neither to be pardoned or paralel'd.

28. And yet on the other hand there is no Pſeudodoxy ſo great, but may be muzled from doing much harm in the State, without either Death, Impriſonment, or Mutilation: To make ſhort, no opinion can be more dangerous, then to disbelieve the immortality of the Soul, as rendring man a beaſt, and without conſcience, or fear of committing any evil, if he can but elude the penalties of humane Laws made againſt it, and letting men looſe to all evil thoughts and deſigns whereof man can take no notice: Now I ſay, that even this Misbeliever may be adæquately puniſhed if he be kept as a beaſt, be proprietor of nothing, as making no conſcience how he gets; be never admitted in Evidence or Teſtimony, as under no Obligation to ſpeak truth; be excluded all Honours and Offices, as caring only for himſelf, not the protecting of others; and be withal kept to extream bodily labour, the profit whereof to the State is the pecuniary Mulct we ſpeak of, though the greateſt.

24. As for opinions leſs horrible then this, the mulct may be fitted to each of them reſpectively, according to the meaſure of danger which the Magiſtrate apprehends from their allowance, and the charge neceſſary to prevent it.

25. And now we are ſpeaking of the waies how to prevent and correct Heterodoxies in Religion, which we have hitherto done by deſigning puniſhments for the erring ſheep, I think it not amiſs to add, That in all theſe caſes the Shepherds themſelves ſhould not wholly ſcape free: For if in this Nation there be ſuch abundance of Free-Schools, and of liberal Maintenance provide in our Univerſities and elſewhere for inſtruct-

inſtructing more then enough in all ſuch learning as is fit to defend the eſtabliſhed Religion, together with ſuperabundant Libraries for that purpoſe. Moreover, if the Church-preferments be ſo numerous and ample both for Wealth, Honour, and Power, as ſcarce any where more; it ſeems ſtrange that when by the lazineſs, formality, ignorance, and looſe lives of our Paſtors, the ſheep have gone aſtray, grown ſcabbed, or have been devoured by Wolves and Foxes, that the Remedy of all this ſhould be only ſought by frighting thoſe that have ſtrayed from ever returning again, and by tearing off as well the skins as the wooll of thoſe that are ſcabbed; whereas Almighty God will rather require the blood even of them that have been devoured from the Shepherds themſelves.

26. Wherefore if the Miniſter ſhould loſe part of the Tythes of thoſe whom he ſuffers to defect from the Church, (the defector not ſaving, but the State wholly gaining them) and the defector paying ſome pecuniary Mulct for his Schiſm, and withal himſelf defraying the charge of his new particular Church and Paſtorage, methinks the burthen would be thus more equally born.

27. Beſides, the judicious world do not believe our Clergy can deſerve the vaſt preferments they have, only becauſe they preach, give a better accompt of Opinions concerning Religion then others, or can expreſs their conceptions in the words of the Fathers, or the Scriptures, *&c.* Whereas certainly the great honour we give them, is for being patterns of Holineſs, for ſhewing by their own ſelf-denials, mortifications, and auſterities, that 'tis poſſible for us to imitate them in the precepts of God; for if it were but for their bare Pulpit-diſcourſes, ſome men might think there is ten thouſand times as much already printed as can be neceſſary, and as good as any that ever hereafter may be expected. And it is much ſuſpected, that the Diſcipline of the Cloiſters hath kept up the Roman Religion, which the Luxury of the Cardinals and Prelates might have deſtroyed.

28. The ſubſtance therefore of all we have ſaid in this diſcourſe concerning the Church is, that it would make much for its peace, if the Nurſery of Miniſters be not too big, that

Auſterities in the Prieſts lives would reconcile them to the people; and that it is not unreaſonable, that when the whole Church ſuffers by the defection of her Members, that the Paſtors of it by bearing a ſmall part ſhould be made ſenſible of the loſs; the manner and meaſures of all which I leave unto thoſe unto whom it belongs.

29. Concerning Penalties and Penal Laws I ſhall add but this, that the abuſe of them is, when they are made not to keep men from ſin, but to draw them into puniſhment; and when the Executors of them keep them hid until a fault be done, and then ſhew them terrible to the poor immalicious offender: Juſt like Centinels, who never ſhew men the advertiſements againſt piſſing near their Guards, till they have catcht them by the coats for the forfeiture they claim.

CHAP. X.

Of Monopolies and Offices.

MOnopoly (as the word ſignifies) is the ſole ſelling power, which whoſoever hath, can vend the commodity whereupon he hath this power, either qualified as himſelf pleaſes, or at what price he pleaſeth, or both, within the limits of his Commiſſion.

2. The great example of a Monopoly is the King of *France* his Gabel upon Salt, whereby he ſells that for ſixty which coſts him but one; now Salt being a thing of Univerſal uſe to all degrees of men, and ſcarce more to the poor then the rich, it ſeems to be of the ſame effect with the ſimple Poll-money abovementioned, in caſe all men ſpent equally of it, or if men be forced to take it whether they ſpend it or not, as in ſome places they are. But if men ſpend or eat Salt unequally, as they commonly do, nor are bound to take or pay for more then they ſpend then it is no other then an accumulative Exeize, eſpecially if the Salt be all of one Uniform goodneſs; otherwiſe it is a diſtinct ſpecies of Leavy, *viz.* a Monopoly.

3. The

3. The uſe or pretence of inſtituting a Monopoly is,

Firſt, Right of Invention; foraſmuch as the Laws do reward Inventions, by granting them a Monopoly of them for a certain time; (as here in *England* for fourteen years) for thereby the Inventor is rewarded more or leſs according to the acceptance which his Invention finds amongſt men.

Where note by the way, that few new Inventions were ever rewarded by a Monopoly; for although the Inventor oftentimes drunk with the opinion of his own merit, thinks all the world will invade and incroach upon him, yet I have obſerved, that the generality of men will ſcarce be hired to make uſe of new practices, which themſelves have not throughly tried, and which length of time hath not vindicated from latent inconveniences; ſo as when a new Invention is firſt propounded, in the beginning every man objects, and the poor Inventor runs the Gantloop of all petulent wits; every man finding his ſeveral flaw, no man approving it, unleſs mended according to his own advice: Now not one of an hundred out-lives this torture, and thoſe that do, are at length ſo changed by the various contrivances of others, that not any one man can pretend to the Invention of the whole, nor well agree about their reſpective ſhares in the parts. And moreover, this commonly is ſo long a doing, that the poor Inventor is either dead, or diſabled by the debts contracted to purſue his deſign; and withal railed upon as a Projector, or worſe, by thoſe who joyned their money in partnerſhip with his wit; ſo as the ſaid Inventor and his pretences are wholly loſt and vaniſht.

Secondly, a Monopoly may be of real uſe for a time, *viz.* at the firſt introducing of a new Manufacture, wherein is much nicety to make it well, and which the generality of men cannot judge of as to the performance. As for example; ſuppoſe there were ſome moſt approved Medicament which one certain man could make moſt exactly well, although ſeveral others could alſo make the ſame leſs perfectly: in this caſe this ſame chief Artiſt may be allowed a Monopoly for a time, *viz.* until others have had experience enough under him, how to make the Medicament as well as himſelf. Firſt, becauſe the

world

world may not have the Medicament variouſly made, when as they can neither diſcern the difference by their ſenſes, nor judge of the effects thereof *a poſteriori*, by their reaſons. Secondly, becauſe others may be fully inſtructed by him that can beſt do it; and thirdly, becauſe he may have a reward for ſuch his communications: But foraſmuch as by Monopolies of this kind, great Levies are ſeldom made, they are ſcarce pertinent to our deſign.

Offices inſtituted by the State with Fees of their own appointment, are of parallel nature to Monopolies; the one relating to actions and employments as the other to things, and have the ſame to be ſaid for and againſt them as Monoplies have.

As a Kingdom encreaſeth and flouriſheth, ſo doth variety of things, of actions, and even of words encreaſe alſo; for we ſee that the language of the moſt flouriſhing Empires was ever the moſt copious and elegant, and that of mountainous Cantons the contrary: Now as the actions of this Kingdom encreaſed, ſo did the Offices (that is, the power and faculty of ſolely executing and performing the ſaid actions) encreaſe likewiſe; and on the contrary, as the buſineſs of Offices encreaſed, ſo did the difficulty and danger of diſcharging them amiſs decreaſe proportionably: from whence 'tis come to paſs, that the Offices which at their firſt erecting were not performed but by the ableſt, moſt inventive, and verſatile Inſtruments, (ſuch as could wreſtle with all emergent difficulties, and collect Rules and Axioms out of the Series of their own Obſervations, (with reference to the various caſualties of their employments) whereby to direct Poſterity) are now performed by the moſt ordinary, formal, pack-horſe Deputies and Sub-Deputies.

And whereas at firſt ſuch large Fees were allowed as (conſidering even the paucity of them which might then be received) ſhould compenſate the Art; Truſt, and Induſtry of the Adminiſtrator; yet the ſaid large Fees are ſtill continued, although the skill and truſt be leſſened, and the number of the ſaid Fees ſo extreamly multiplied; ſo as now the profits of ſuch Offices (being become clear, and the work ſo eaſie as any man is capable of it, even thoſe that never ſaw it,)

are

are bought and ſold for Years or Lives, as any other Annuity may be; and withal, the ſplendor ariſing from the eaſie gains of thoſe places in Courts of Juſtice, is called the Flouriſhing of the Law, which certainly flouriſheth beſt, when the Profeſſors and Miniſters of it have leaſt to do. And moreover, when the burthen and uſeleſneſs of ſuch an Office is taken notice of, 'tis nevertheleſs ſpared as a Subjects Freehold in Favour of him that bought it.

Of theſe Offices are many in this Nation, and ſuch as might be a Revenue to the King, either by their Annual profits, or the Sale of them for many years together. And theſe are the Offices that are properly Saleable, *viz.* where the Fees are large, as appointed when the number of them was few, and alſo numerous, as multiplying upon the encreaſe of buſineſs, and where the buſineſs is only the labour of the meaneſt men: length of time having made all the work ſo eaſie, and found out ſecurity againſt all the frauds, breaches of truſt, and male-adminiſtrations, whereunto the infancies of thoſe places were obnoxious.

Theſe Offices are therefore Taxes upon ſuch as can or will not avoid the paſſing through them, and are born as men endure and run themſelves into the miſchiefs of Duelling, the which are very great, which ſide ſoever prevails; for certainly men do not alwaies go to Law to obtain right, or prevent wrong, which judicious neighbours might perform as well as a Jury of no abler men; and men might tell the Judge himſelf the merits of their Cauſe; as well as now they inſtruct their Council. This therefore of Offices is a voluntary Tax upon contentious men, as Excize upon Drink is to good Fellows to love it.

CHAP. XII.

Of Tythes.

THe word Tythes, being the ſame with Tenths, ſignifie of it ſelf no more then the proportion of the *Excifium*, or

or part retrenched, as if Customs upon imported and exported Commodities should be called by the name of Twentieths, as it is sometimes called Tunnage and Poundage; wherefore it remains to say, that Tythes in this place, do together with the said proportion, consignifie the use of it, *viz.* the maintenance of the Clergy, as also the matter or substance out of which this Maintenance is cut, *viz.* the immediate fruit of the Land and Waters, or the proceed of mens Labour, Art, and Stock laid out upon them. It signifies also the manner of paying it, *viz.* in *specie*, and not (but upon special and voluntary causes) in money.

2. We said the matter of Tythes was the immediate fruits of the Earth, *viz.* of Grain as soon as 'tis ready to be removed from the ground that bare it; and not of Bread which is Corn thresht, winnowed, ground, tempered with liquor and baked.

3. 'Tis also the second choice out of the young of multiparous Cattle taken in *specie*, so soon as the said Yonglings can subsist without their Dams, or else a Composition in Money for the Uniparons.

4. 'Tis Wooll, so soon as it is shorn; 'tis Fowl and Fish, where Fowling and Fishing is rather a Trade then a meer Recreation, *& sic de cæteris.*

5. Moreover, in great Cities, Tythes are a kind of composition in Money for the labour and profit of the Artisans who work upon the materials which have paid Tythes before.

6. Tythes therefore encrease within any Territory, as the labour of that Country increases; and labour doth or ought to increase as the people do; now within four hundred years the people of *England* are about quadrupled, as doubling every two hundred years, and the proportion of the Rent of all the Lands in *England*, is about the fourth part of the Expence of the people in it, so as the other three parts is labour and stock.

7. Wherefore the Tythes now should be twelve times as good as they were four hundred years ago; which the rates of Benefices in the Kings books do pretty well shew, by comparing of times; something of this should be abated because the proportion between the proceed of Lands and Labour do vary as the hands of Labourers vary: Wherefore we shall rather

say,

ſay, that the Tythes are but ſix times as good now as four hundred years ago, that is, that the Tythes now would pay ſix times as many Labourers, or feed ſix times as many mouths, as the Tythes four hundred years ago would have done.

8. Now if there were not only as many Pariſhes then as now, more Prieſts in every Pariſh, and alſo more Religious Men who were alſo Prieſts, and the Religion of thoſe times being more operoſe, and fuller of work than now, by reaſon of Confeſſions, Holy-days, Offices, *&c.* more in thoſe days than now, (the great work in theſe days being a compendious teaching of above a thouſand at once without much particular Confeſſion and Catechiſing, or trouble about the dead; it ſeems clear, that the Clergy now is far richer than heretofore, and that to be a Clergy man then was a kind of a Mortification, whereas now (praiſed be God) 'tis matter of ſplendour and magnificence; unleſs any will ſay, that there were golden Prieſts when the Chalices were wood, and but wooden Prieſts when the Chalices were gold; or that Religion beſt flouriſheth when the Prieſts are moſt mortified, as was before ſaid of the Law, which beſt flouriſheth when Lawyers have leaſt to do.

9. But what ever the increaſe of the Churches goods are, I grudge it them not, only wiſh that they would take a courſe to enjoy it with ſafety and peace to themſelves; whereof one is, not to breed more Church-men than the Benefices as they now ſtand ſhared out will receive; that is to ſay, if there be places but for about twelve thouſand in *England* and *Wales*, it will not be ſafe to breed up 24000 Miniſters, upon a view or conceipt that the Church-Means otherwiſe diſtributed might ſuffice them all; for then the twelve thouſand which are unprovided for, will ſeek ways how to get themſelves a livelihood; which they cannot do more eaſily, than by perſwading the people, that the twelve thouſand Incumbents do poyſon or ſtarve their Souls, and miſguide them in their way to Heaven: which needy men upon a ſtrong temptation will do effectually; we having obſerved, that Lecturers being ſuch a ſort of Supernumeraries, have preached more times in a Week, more hours in the Day, and with greater vehemence every time, than the Incumbents could afford to do; for *Gra-*

culus eſuriens in Cœlum juſſeris, ibit. Now this vehemence, this pain, this zeal, and this living upon particular Donations, makes the people think, that thoſe who act them are withal more Orthodox, nay better aſſiſted from God than the others. Now let any man judge, whether men reputed to be inſpired will not get help to liſt themſelves into Church livings, *&c.* But theſe things are too plain from the lateſt experiences.

10. Now you will ask, how ſhall that be done, or how may we know how to adjuſt our Nurſery to our Orchard? To which I anſwer, that if there be twelve thouſand Church-livings in *England*, Dignitaries included, then that about four hundred being ſent forth *per ann.* in the Vineyard, may keep it well ſerved, without luxuriency; for according to the Mortality-Bill-obſervation, about that number will die yearly out of twelve thouſand Adult-perſons, ſuch as Miniſters are as to age, and ought to be as well as to ſpeculative knowledge, as practical experience, both of themſelves and others.

11. But I have digreſſed, my main ſcope being to explain the nature of the Tax of Tythes; nevertheleſs, ſince the end of ſuch Explanation is but to perſwade men to bear quietly ſo much Tax as is neceſſary, and not to kick againſt the pricks; and ſince the end of that again, and the end of all elſe we are to do, is but to preſerve the Publick Peace, I think I have not been impertinent in inſerting this little Advertiſement, making ſo much for the Peace of *Jeruſalem.*

12. But to return to Tythes as a Tax or Levy, I ſay, that in *England* it is none, whatſoever it might be, or ſeem to be in the firſt Age of its Inſtitution; nor will the Kings Quit-rents in *Ireland*, as they are properly none now, ſeem any in the next Age, when every man will proportion his Expence to the remainder of his own Rent after the King is paid his; for 'tis ſurprize, and the ſuddenneſs of the Charge, which a Tax ſupervenient to a mans other expences and iſſues makes, that renders it a burthen, and that intollerable to ſuch as will not underſtand it, making men even to take up Arms to withſtand it; that is, leap out of the Frying-pan upon Earth into the Fire even of Hell, which is War, and the conſequences thereof.

13. Now Tythes being no Tax, I ſpeak of it but as the

modus

modus or pattern of a Tax, affirming it to be next to one, the moſt equal and indifferent which can be appointed in order to defray the Publick Charge of the whole Nation, as well as that of the Church; for hereby is collected a proportion of all the Corn, Cattle, Fiſh, Fowl, Fruit, Wooll, Honey, Wax, Oyl, Hemp, and Flax of the Nation, as a reſult of the Lands, Art, Labour and Stock which produced them; only it is ſcarce regular in reſpect of Houſing, Cloth, Drinks, Leather, Feathers, and the ſeveral Manufactures of them; inſomuch, as if the difference of Tythes which the Country pays in proportion to the City, were now *de novo* to be eſtabliſhed, I do not ſee what in likelihood would ſooner cauſe a grand Sedition about it.

14. The payment of an *aliquot* part to the King out of the ſame things as now pay Tythes, *in ſpecie*, would have an inconvenience, becauſe the Kings Rents would be like the Dividend in Colledges, *viz.* higher or lower according to the prices of thoſe Commodities, unleſs the ſaid inequality in Colledges happen by reaſon of the fewneſs of particulars, according to the Market rates whereof, their Rents are paid in Money; whereas the whole of all the particulars might well enough ballance each other, a dear or plentiful year being but an appellation *ſecundum quid*, *viz.* with reference as to Corn only, as the chief food of the multitude; whereas 'tis likely, that the ſame cauſes which makes Corn ſcarce, may make other things in plenty of no leſs uſe to the King, as repairing in one thing what he wants in another.

15. Another inconvenience would be that which was obſerved in *Ireland*, when the Miniſtery were paid by Sallary, and the Tythes in kind paid to the State; who becauſe they could not actually receive them *in ſpecie*, let them at farm to the moſt bidder; in the Tranſaction whereof was much jugling, combination and colluſion, which perhaps might have been remedied, had not that courſe been uſed but as a ſudden temporary ſhift, without intention of continuing it.

16. The third inconvenience is that above-mentioned, *viz.* the neceſſity of another way of Tax, to take in the Manufactures of thoſe Commodities which pay the Tax of Tythes;

whereas poſſibly there is a way of Tax equal in its own nature, and which needs not to be pieced up by any other; ſo as the Officers about that may have a full imployment, and none others wanted, whoſe wide intervals of leaſure ſhall make them ſeem Drones, as they are alſo the Caterpillars of any State.

CHAP. XIII.

Of ſeveral ſmaller ways of levying Money.

WHen the people are weary of any one ſort of Tax, preſently ſome Projector propounds another, and gets himſelf Audience, by affirming he can propound a way how all the Publick Charge may be born without the way that is. As for example, if a Land-tax be the preſent diſtaſted way, and the people weary of it, then he offers to do the buſineſs without ſuch a Land-tax, and propound either a Poll-money, Excize, or the inſtitution of ſome new Office or Monopoly; and hereby draws ſome or other to hearken to him; which is readily enough done by thoſe who are not in the places of profit, relating to the way of Levies in uſe, but hope to make themſelves Offices in the new Inſtitution.

2. I ſhall enumerate a few of the ſmaller ways which I have obſerved in ſeveral places of *Europe*, *viz.*

Firſt, In ſome places the State is common Caſhier for all or moſt Moneys, as where Banks are, thereby gaining the intereſt of as much Money as is depoſited in their hands.

Secondly, Sometimes the State is the common Uſurer; as where Loan Banks, and *montes pietatis* are in uſe, and might be more copiouſly and effectually where Regiſters of Lands are kept.

Thirdly, Sometimes the State is or may be Common Enſurer, either upon the danger only of Enemies at Sea, according to the ſuppoſed Primitive End of our Cuſtoms in *England*, or elſe of the caſualties of the Enemy, Weather, Sea, and Veſſel taken together.

Fourthly, Sometimes the State hath the whole Sale and benefit

benefit of certain Commodities, as of Amber in the Duke of *Brandenburghs* Country, Tobacco formerly in *Ireland*, Salt in *France*, &c.

Fifthly, Sometimes the State is common Beggar, as 'tis almoſt in *Holland*, where particular Charity ſeems only to ſerve for the relief of concealed wants, and to ſave theſe wanting from the ſhame of diſcovering their poverty, and not ſo much to relieve any wants that are declared, and already publickly known.

Sixthly, In ſome places the State is the ſole Guardian of Minors, Lunaticks, and Idiots.

Seventhly, In ſome other Countries the State ſets up and maintains Play-houſes, and Publick Entertainments, giving Sallaries to the Actors, but receiving the bulk of the profit to themſelves.

Eighthly, In ſome places, Houſes are enſured from fire by the State at a ſmall Rent *per annum* upon each.

Ninthly, In ſome places Tolls are taken upon paſſage over Bridges, Cauſeys, and Ferries built and maintained at the Publick Charge.

Tenthly, In ſome places men that die are obliged to leave a certain pittance to the Publick, the ſame is practiſed in other places upon Marriages, and may be in others upon Births.

Eleventhly, In ſome places Strangers, eſpecially *Jews*, are particularly taxed; which may be good in over-peopled Countries, though bad in the contrary caſe.

3. As for *Jews*, they may well bear ſomewhat extraordinary, becauſe they ſeldom eat and drink with Chriſtians, hold it no diſparagement to live frugally, and even ſordidly among themſelves, by which way alone they become able to underſell any other Traders, to elude the Excize, which bears but according to mean expences; as alſo other Duties by dealing ſo much in Bills of Exchange, Jewels, and Money, and by practiſing of ſeveral frauds with more impunity than others; but by their being at home every where, and yet no where they become reſponſible almoſt for nothing.

4. Twelfthly, There have been in our times ways of levying an *Aliquot*, part of mens Eſtates, as a Fifth, and Twentieth,

viz.

viz. of their Eſtates real and perſonal, yea, of their Offices, Faculties; and imaginary Eſtates alſo, in and about which way may be ſo much fraud, colluſion, oppreſſion, and trouble, ſome purpoſely getting themſelves taxed to gain more truſt; others bribing to be taxed low, and it being impoſſible to check or examine, or trace theſe Collections by the print of any foot-ſteps they leave (ſuch as the Hearths of Chimneys are) that I have not patience to ſpeak more againſt it; daring rather conclude without more ado, in the words of our Comick to be naught, yea exceeding naught, very abominable, and not good.

CHAP. XIV.

Of raiſing, depreſſing, or embaſing of Money.

SOmetimes it hath happened that States (I know not by what raw advice) have raiſed or embaſed their Money, hoping thereby, as it were, to multiply it, and make it paſs for more than it did before; that is, to purchaſe more commodity or labour with it: All which indeed and in truth, amounts to no more than a Tax upon ſuch People unto whom the State is indebted, or a defalkation of what is due; as alſo the like burthen upon all that live upon Penſions, eſtabliſhed Rents, Annuities, Fees, Gratuities, *&c.*

2. To explain this fully, one might launch out into the deep Ocean of all the Myſteries concerning Money, which is done for other ends elſewhere: nevertheleſs I ſhall do it the beſt I can, by expounding the reaſons *pro & contra* for embaſing and raiſing of Money: and firſt of embaſing.

3. Copper or Tyn-money made *ad valorem* in its matter, is no embaſing; the ſame being only cumberſom and baſer than Silver Money, only becauſe leſs convenient and portable.

And Copper Money *ad valorem* in workmanſhip and matter both together, (ſuch as on which the Effigies and Scutcheon are ſo curiouſly graven and impreſſed, as the Moneys ſeem rather Medals) is not embaſing, unleſs the numbers of ſuch pieces be exceſſive, (the meaſures whereof I ſhall not ſet down,

down, until I ſhall hereafter propound the fitteſt Sections of the abſtracted pound into which I would have Money coyned, and determine how many pieces of each Section ſhould be in an hundred pound) for in caſe of ſuch exceſs, the workmanſhip being of no other uſe but to look upon, becomes baſe by its being too common.

4. Nor are ſuch Tokens baſe as are coyned for Exchange in Retailing by particular men, (if ſuch men be reſponſible and able to take them back, and give Silver for them.)

5. But that Gold I count to be embaſed, which hath more allay either of Copper or Silver in it, than ſerves to correct its too great natural ſoftneſs and flexibility, whereby it wears too faſt in Money: And that Silver I reckon alſo embaſed, wherein is commixed more Copper than will ſufficiently toughen it, and ſave it from cracking under the Hammer, Preſs, or Mill that muſt coyn it, or the like.

6. Baſe Money is therefore ſuch as *Dutch* Shillings, Stivers, *French* Soulz, *Iriſh* Bon-galls, *&c.* and for the moſt part conſiſting of great Pieces, though of ſmall value. To anſwer the firſt reaſon or pretence of making them, which is, that the ſaid Pieces might be more bulky, handleable, and the Silver in them leſs apt to be loſt, or worn away.

7. The other reaſon (beſides that of allay, which we muſt allow in the meaſures above-mentioned) is to ſave it from being melted down by Goldſmiths and Bullioners, or exported by Strangers; neither of which can happen but to their loſs: for ſuppoſe a Stiver of two pence had a peny of pure Silver, if the Bullioner melts it for the ſake of the Silver only, in the ſeparation he ſhall loſe the Copper and charge of refining the Silver; nor will the ſtrangers export it into places where the local value of the Piece periſheth, the intrinſick leaving him to loſs.

7. Now the reaſons againſt this kind of Money are; firſt, the greater danger of falſification, becauſe the colour, ſound, and weight by which men (without the teſt) gueſs at the goodneſs of the material of Money is too much confounded, for the vulgar (whom it concerns) to make uſe of them for their marks and guides in the buſineſs.

8. Secondly,

8. Secondly, In caſe ſmall pieces of this Money, *viz.* pieces of two pence ſhould happen to be raiſed or depreſſed twelve, fifteen, or ſixteen *per cent.* then there will be a certain loſs by reaſon of the fractions, which the vulgar cannot reckon: As for example, if ſuch Money were depreſſed but ten, eleven, or twelve *per cent.* then the two pence piece would be worth but three half pence, which is twenty five *per cent.* and ſo of other proportions.

9. Thirdly, In caſe the inconvenience of this Money ſhould be ſo great as to neceſſitate a new Coynage of it, then will happen all the loſſes we mentioned before in melting it down by Bullioners.

10. Fourthly, If the two pence piece contained but the eighth part of the ſilver uſually in a ſhilling, then Dealers would have fifteen pence paid in this Money for the ſame Commodity, for which they would take a ſhilling in Standard Silver.

11. Raiſing of Money is either the cutting the pound *Troy* of Standard Silver into more pieces than formerly, as into above ſixty, whereas heretofore the ſame was made but into twenty, and yet both ſorts called ſhillings, or elſe calling the Money already made by higher names: The reaſons or pretences given for ſuch raiſing are theſe; *viz.* That the raiſing of Money will bring it in, and the material thereof more plentifully; for tryal whereof, ſuppoſe one ſhilling were proclaimed to be worth two, what other effect could this have, than the raiſing of all Commodities unto a double price? Now if it were proclaimed, that Labourers Wages, *&c.* ſhould not riſe at all upon this raiſing of Money, then would this Act be as only a Tax upon the ſaid Labourers, as forcing them to loſe half their Wages, which would not be only unjuſt, but impoſſible, unleſs they could live with the ſaid half, (which is not to be ſuppoſed) for then the Law that appoints ſuch Wages were ill made, which ſhould allow the Labourer but juſt wherewithal to live; for if you allow double, then he works but half ſo much as he could have done, and otherwiſe would; which is a loſs to the Publick of the fruit of ſo much labour.

12. But ſuppoſe the *Quart d' Eſcu* of *France*, commonly eſteemed worth eighteen pence, were raiſed to three ſhillings, then

then 'tis true, that all the Moneys of *England* would be indeed *Quart d' Escu* pieces; but as true, that all the Engliſh Money would be carried away, and that our *Quart d' Escu* would contain but half ſo much Bullion as our own money did; ſo that raiſing of money may indeed change the *ſpecies*, but with ſo much loſs as the Forreign Pieces were raiſed unto, above their intrinſick value.

13. But for remedy of this ſuppoſe we raiſed the *Quart d' Escu* double, and prohibited the Exportation of our own money in Exchange thereof. I anſwer, that ſuch a Prohibition is nugatory, and impoſſible to be executed; and if it were not, yet the raiſing of the ſaid *ſpecies* would but make us ſell the Commodities bought with raiſed *Quart d' Escues*, in effect but at half the uſual rate, which unto them that want ſuch commodities will as well yield the full; ſo that abating our prices, will as well allure ſtrangers to buy extraordinary proportions of our Commodities, as raiſing their money will do: But neither that, nor abating the price will make ſtrangers uſe more of our Commodities, then they want; for although the firſt year they ſhould carry away an unuſeful and ſuperfluous proportion, yet afterwards they would take ſo much the leſs.

14. If this be true, as in ſubſtance it is, why then have ſo many wiſe States in ſeveral ancient, as well as modern times frequently practiſed this Artifice as a means to draw in money into their reſpective Dominions?

I anſwer, that ſomething is to be attributed to the ſtupidity and ignorance of the people, who cannot of a ſudden underſtand this matter: for I finde many men wiſe enough, who though they be well informed that raiſing of money ſignifies little, yet cannot ſuddenly digeſt it. As for example, an unengaged perſon who had money in his purſe in *England*, and ſhould hear that a ſhilling was made fourteen pence in *Ireland*, would more readily run thither to buy Land then before; not ſuddenly apprehending, that for the ſame Land which he might have bought before for ſix years Purchaſe, he ſhall now pay ſeven. Nor will Sellers in *Ireland* of a ſudden apprehend cauſe to raiſe their Land proportionally, but will at leaſt be contented to compound the buſineſs, *viz.* to ſell at ſix and an

half, and if the difference be a more ragged fraction, men under a long time will not apprehend it, nor ever be able exactly to govern their practice according to it.

15. Secondly, Although I apprehend little real defference between raiſing Forreign Money to double, and abating half in the price of our own Commodities, yet to ſell them on a tacite condition to be paid in Forreign preſent Money, ſhall increaſe our money; foraſmuch as between raiſing the money, and abaſing the price, is the ſame difference as between ſelling for money and in barter, which latter is the dearer; or between ſelling for preſent money, and for time; barter reſolving into the nature of uncertain time.

19. I ſay, ſuppoſe Engliſh Cloth were ſold at ſix ſhillings a Yard, and French Canvas at eighteen pence the Ell, the queſtion is, whether it were all one in order to increaſe Money in *England* to raiſe the French Money double, or to abate half of the price of our Cloth? I think the former better, becauſe that former way or propoſition carries with it a condition having Forreign Money *in ſpecie*, and not Canvas in barter, between which two waies the world generally agrees there is a difference. Wherefore if we can afford to abate half our price, but will not do it but for our neighbours money, then we gain ſo much as the ſaid difference between Money and Barter amounts unto, by ſuch raiſing of our Neighbours Money.

17. But the fundamental ſolution of this Queſtion depends upon a real and not an imaginary way of computing the prices of Commodities; in order to which real way I premiſe theſe ſuppoſitions: Firſt then, ſuppoſe there be in a Territory a thouſand people, let theſe people be ſuppoſed ſufficient to Till this whole Territory as to the Husbandry of Corn, which we will ſuppoſe to contain all neceſſaries for life, as in the Lords Prayer we ſuppoſe the word Bread doth; and let the production of a Buſhel of this Corn be ſuppoſed of equal labour to that of producing an ounce of Silver. Suppoſe again that a tenth part of this Land and tenth of the people, *viz.* an hundred of them can produce Corn enough for the whole; ſuppoſe that the Rent of Land (found out as above-mentioned)

mentioned) be a fourth part of the whole product, (about which proportion it really is, as we may perceive by paying a fourth Sheaf inſtead of Rent in ſome places) ſuppoſe alſo that whereas but an hundred are neceſſary for this Husbandry, yet that two hundred have taken up the Trade; and ſuppoſe that where a Buſhel of Corn would ſuffice, yet men out of delicacy will uſe two, making uſe of the Flower only of both. Now the inferences from hence are;

Firſt That the goodneſs or badneſs, or the value of Land depends upon the greater or leſſer ſhare of the product given for it in proportion to the ſimple labour beſtowed to raiſe the ſaid Product.

Secondly, That the proportions between Corn and Silver ſignifie only an artificial value, not a natural; becauſe the compariſon is between a thing naturally uſeful, and a thing in it ſelf unneceſſary, which (by the way) is part of the reaſon why there are not ſo great changes and leaps in the prizes of Silver as of other Commodities.

Thirdly, That natural dearneſs and cheapneſs depends upon the few or more hands requiſite to neceſſaries of Nature: As Corn is cheaper where one man produces Corn for ten, then where he can do the like but for ſix; and withal, according as the Climate diſpoſes men to a neceſſity of ſpending more or leſs. But Political Cheapneſs depends upon the paucity of Supernumerary Interlopers into and Trade over and above all that are neceſſary *viz.* Corn will be twice as dear where are two hundred Husbandmen to do the ſame work which an hundred could perform: the proportion thereof being compounded with the proportion of ſuperfluous Expence, (*viz.* if to the cauſe of dearneſs abovementioned be added to the double Expence to what is neceſſary) then the natural price will appear quadrubled; and this quadruple Price is the true Political Price computed upon naturral grounds.

And this again proportioned to the common artificial Standard Silver gives what was ſought; that is, the true price Currant.

18. But foraſmuch as almoſt all Commodities have their Subſtitutes or Succedanea, and that a moſt all uſes may be

anſwered ſeveral wayes; and for that novelty, ſurprize, example of Superiours, and opinion of unexaminable effects do add or take away from the price of things, we muſt add theſe contingent Cauſes to the permanent Cauſes abovementioned, in the judicious foreſight and computation whereof lies the excellency of a Merchant.

Now to apply this Digreſſion, I ſay, that to encreaſe Money, it is as well neceſſary to know how to abate as raiſe, the price of commodities, and that of Money, which was the ſcope of the ſaid Digreſſion.

19 To conclude this whole Chapter, we ſay, that raiſing or embaſing of Moneys is a very pittiful and unequal way of Taxing the people; and 'tis a ſign that the State ſinketh, which catcheth hold on ſuch Weeds as are accompanied with the diſhonour of impreſſing a Princes Effigies to juſtifie Adulterate Commodities, and the breach of Publick Faith, ſuch as is the calling a thing what it really is not.

CHAP. XV.

Of Excize.

IT is generally allowed by all, that men ſhould contribute to the Publick Charge but according to the ſhare and intereſt they have in the Publick Peace; that is, according to their Eſtates or Riches: now there are two ſorts of Riches, one actual, and the other potential. A man is actually and truly rich according to what he eateth, drinketh, weareth, or any other way really and actually enjoyeth; others are but potentially or imaginatively rich, who though they have power overmuch, make little uſe of it; theſe being rather Stewards and Exchangers for the other ſort, then owners for themſelves.

2. Concluding therefore that every man ought to contribute according to what he taketh to himſelf, and actually enjoyeth. The firſt thing to be done is, to compute what the Total of the Expence of this Nation is by particular men upon

on themſelves, and then what part thereof is neceſſary for the Publick; both which (no not the former) are ſo difficult as moſt men imagine.

3. In the next place we muſt conceive, that the very perfect Idea of making a Leavy upon Conſumptions, is to rate every paticular Neceſſary, juſt when it is ripe for Conſumption; that is to ſay, not to rate Corn until it be Bread, nor Wooll until it be Cloth, or rather until it be a very Garment; ſo as the value of Wooll, Cloathing, and Tayloring, even to the Thread and Needles might be comprehended: But this being perhaps too laborious to be performed, we ought to enumerate a Catalogue of Commodities both native and artificial, ſuch whereof accompts may be moſt eaſily taken, and can bear the Office marks either on themſelves, or on what contains them; being withal ſuch, as are to be as near Conſumption as poſſible: And then we are to compute what further labour or charge is to be beſtowed on each of them, before conſumption, that ſo an allowance be given accordingly. As for example, ſuppoſe there be an hundred pounds worth of Stript Stuff for Hangings, and an hundred pounds worth of Cloth or Stuff for the beſt mens Cloathes; I conceive, that the Cloth ſhould bear a greater Excize then the ſaid ſtript ſtuff, the one wanting nothing but tacking up, to be at its waies end; and the other Tayloring, Thread, Silk, Needles, Thimbles, Buttons, and ſeveral other particulars: The Excize of all which muſt be accumulated upon the Excize of the Cloth, unleſs they be ſo great (as perhaps Buttons, Lace, or Ribbons may be) to be taxed apart, and inſerted into the Cattalogue abovementioned.

4. Now the things to be accumulated upon Cloth are, as near as poſſible, to be ſuch particulars as are uſed only to Cloth, or very rarely to any other particular, as the ſeveral ſorts of peculiar trimmings; ſo on Corn ſhould be accumulated the charge of grinding, bolting, yeaſt, &c. for the baking of it into Bread, unleſs, as was ſaid before, any of theſe particulars can be better rated apart.

5. A Queſtion ariſeth hence, whether any Native Commodities exported ought to pay the Excize, or that what is imported

ported in lieu of it ſhould pay none? I anſwer, no, becauſe they are not ſpent here *in ſpecie*; but I conceive that the Goods returned from abroad for them, and ſpent here ſhould pay, if the exported have not already, for ſo ſhall what we ſpend pay once, but not oftner. Now if Bullion be returned, then if it be coyned into Money, it ought not to pay, becauſe Money will beget other commodities which ſhall pay; but if the ſaid Bullion be wrought into Plate and Utenſils, or diſgroſt into Wire or Lace, or beaten into Fueilles, then it alſo ought to pay, becauſe it is conſumed and abſolutely ſpent, as in Lace and Gilding is too notorious; and this is the reaſon why I think the Leavy we commonly call Cuſtoms to be unſeaſonable and prepoſterous, the ſame being a payment before conſumption.

6. We have ſeveral times ſpoken of Accumulative Excize, by which we mean Taxing many things together as one: As for example, ſuppoſe the many Drugs uſed in Treacle or Mithridate were uſed onely in thoſe Compoſitions, in ſuch caſe by taxing any one of them, the whole number will be taxed as certainly as that one, becauſe they all bear a certain proportion one to another: In Cloth, the Workmanſhip and Tools as well as the Wooll may be well enough taxed, &c.

7. But ſome have ſtrained this Accumulation ſo, as they would have all things together taxed upon ſome one ſingle particular, ſuch as they think to be neareſt the common ſtandard of all Expence, the principal ends of their propoſition being theſe, *viz.*

Firſt, To diſguiſe the name of Excize, as odious to them that do neither know the payment of Taxes to be as indiſpenſible as eating, and as have not conſidered the natural juſtice of this way of Excizing or proportionating.

Secondly, To avoid the trouble and charge of Collecting.

Thirdly, To bring the buſineſs *ad firmum*, and to a certainty of all which we ſhall ſpeak hereafter, when we examine the ſeveral reaſons for and againſt the way of Excize, proceeding now to the ſeveral *ſpecies* of Accumulative Excizes, propounded in the world.

8. Some propound Beer to be the only Excizable Commodity,

dity, ſupoſing that in the proportion that men drink, they make all other Expences; which certainly will not hold, eſpecially if Strong Beer pay quintuple unto, (as now) or any more Excize then the ſmall: for poor Carpenters, Smiths, Felt-makers, &c. drinking twice as much Strong Beer as Gentlemen do of ſmall, muſt conſequently pay ten times as much Excize. Moreover, upon the Artizans Beer is accumulated, onely a little Bread and Cheeſe, leathern Clothes, Neck Beef, and Inwards twice a week, ſtale Fiſh, old Peaſe without Butter, &c. Whereas on the other, beſide Drink, is accumulated as many more things as Nature and Art can produce; beſides this way of Excizing, though it be never ſo well adminiſtred, is neither ſo equal nor ſo eaſie, nor ſo examinable as the ſimple Poll-money before ſpoken of, which is alſo but an Accumulative Excize.

6. What hath been propounded for Beer, may be of Salt, Fuel, Bread, &c. and the Propoſitions would all labour under the ſame Inconveniences; for ſome ſpent more, ſome leſs of theſe Commodities; and ſometimes Families (each whereof are propounded to be farmed, without deſcending to individual heads) are more numerous at ſome time then at others according as their Eſtates or other Intereſts ſhall wax or wane.

10. Of all the Accumulative Excizes, that of Harth-money or Smoak-money ſeems the beſt; and that onely becauſe the eaſieſt, and cleareſt, and fitteſt to ground a certain Revenue upon; it being eaſie to tell the number Harths, which remove not as heads or Polls do: Moreover, 'tis more eaſie to pay a ſmall Tax, then to alter or abrogate Harths, even though they are uſeleſs and ſupernumerary; nor is it poſſible to cover them, becauſe moſt of the neighbours know them; nor in new Building will any man who gives forty ſhillings for making a Chimney be without it for two.

11. Here is to be noted, that a Harth-money muſt be but ſmall, or elſe 'twill be intollerable; it being more eaſie for a Gentleman of a thouſand pound *per annum* to pay for an hundred Chimneys (few of their Manſion Houſes having more) then for Labourers to pay for two. Moreover if the Land-Lord only pay this Tax, then is it not and Accumulative Excize

cize for all, but a particular Excize upon but one only Commodity, namely Houſing.

12. Now the Reaſons for Excize are theſe, *viz.*

Firſt, The Natural Juſtice that every man ſhould pay according to what he actually enjoyeth; upon which account this Tax is ſcarce forced upon any, and is very light to theſe, who pleaſe to be content with natural Neceſſaries.

Secondly, This Tax if it be not farmed, but regularly collected, engages to thrift, the only way to enrich a Nation, as by the Dutch and Jews, and by all other men, who have come to vaſte Eſtates by Trade, doth appear.

Thirdly, No man payes double or twice for the ſame thing, foraſmuch as nothing can be ſpent but once; whereas it is frequently ſeen, that otherwiſe men pay both by the Rent of their Lands, by their Smoaks, by their Titles, and by Cuſtoms, (which all men do, though Merchants chiefly talk of it) they alſo pay by Benevolence and by Tythes; whereas in this way of Excize no man need pay but one way, nor but once, properly ſpeaking.

Fifthly, By this way an excellent account may be taken of the Wealth, Growth, Trade, and ſtrength of the Nation at all times. All which Reaſons do make not for particular compoundings with Families, nor for letting the whole to farm, but for collecting it by ſpecial Officers, who having a full employment, will not be a fourth of the charge of our preſent many multiform Levies; for to put extraordinary trouble and hazzard upon the Countrey Officers, is a ſorer Taxing of them, then to make them pay a ſmall Reward unto practiſed Perſons to be their Subſtitutes. All which are the common Objections againſt Excize.

13. I ſhould here add the manner of Collecting it, but I refer this to the practice of *Holland*; and I might alſo offer how men may be framed to be fit for this and other Publick Truſts, as to be Caſhiers, Store-keepers, Collectors, &c. but I refer this Enquiry unto a more ample and fit occaſion.

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